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RECEIVED
S. BARTOW STRANG
1882-1954

JOHN S. FLETCHER
1879-1961

JOHN S. CARRIGER
1902-1989

JOHN S. FLETCHER, JR.
1911-1974

ALBERT L. HODGE
1910-1997

TN REGULATORY AUTHORITY
DOCKET # 02-00562
F. THORNTON STRANG
1920-1999

September 19, 2002

* ALSO LICENSED IN GEORGIA
ALSO LICENSED IN ALABAMA

VIA FEDERAL EXPRESS

The Honorable Sara Kyle, Chairman
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

Attention: Docket Room

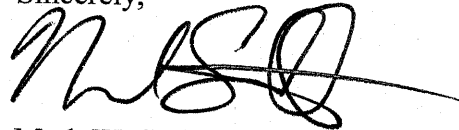
Re: Complaint of US LEC of Tennessee, Inc.
Docket No. 02-00562

Dear Chairman Kyle:

We have enclosed an original and 13 copies of the Electric Power Board of Chattanooga's response to the discovery requests of US LEC of Tennessee for filing in the captioned docket. We have also enclosed an additional copy which we would appreciate your time stamping and returning to us in the enclosed self-addressed, stamped envelope.

Thank you.

Sincerely,



Mark W. Smith
For the Firm

MWS/gb

cc: Henry Walker, Esq. (w/enc.)
Guy M. Hicks, Esq. (w/enc.)

EPB/TEL-USL - #26

BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE

RE: COMPLAINT OF US LEC OF :
TENNESSEE, INC. AGAINST : Docket No. 02-00562
ELECTRIC POWER BOARD OF :
CHATTANOOGA :

ELECTRIC POWER BOARD OF CHATTANOOGA'S
RESPONSE TO DISCOVERY REQUEST OF US LEC OF TENNESSEE, INC.

Comes the Respondent, the Electric Power Board of Chattanooga, an independent Board of the City of Chattanooga, Tennessee ("EPB"), by and through counsel, and for its response and the responses of the Telecommunications Division of EPB ("EPB Telecommunications") to the discovery requests of US LEC of Tennessee, Inc. ("US LEC") states as follows:

1. Provide copies of all documents, (specifically including but not limited to any business plans, cost analysis, and/or market analysis) concerning EPB's decision to enter the telecommunications business, and to form EPB Telecommunications.

Response: Objection. This Request is overly broad and unduly burdensome and seeks information that is irrelevant and not reasonably calculated to lead to the discovery of admissible evidence.

2. Please provide an organizational chart or other documents detailing the organizational structure of EPB, specifically including EPB Telecommunications place in the corporate structure.

Response: An organizational chart showing the management level employees of EPB and EPB Telecommunications is attached. The Board of Directors has created an Internet

Division of EPB. Because the Internet Division of EPB is currently not operational and does not have any employees, the Internet Division is not shown on this organizational chart.

3. Please describe EPB Telecommunications relationship to the other divisions of EPB, including, but not limited to, allocation of company expenses, use of facilities, use of personnel division of overhead and use of company owned property (such as vehicles, maintenance equipment, etc.)

Response: The Second Revised Proposed Conditions filed in Docket No. 97-07488 describes and defines the relationship between EPB Telecommunications and EPB.

4. Please identify all existing sources of financing for EPB Telecommunications including all amounts secured since its inception. In your response, please identify any lines of credit, loans or other financing backed, supported or arranged by EPB.

Response: EPB Telecommunications has obtained financing for its working capital and capital expenditures through inter-division loans from EPB. A copy of the current Revolving Line of Credit Note dated March 1, 2002 is attached. Copies of the three prior Revolving Line of Credit Notes are also attached.

5. Please describe the source of the funds EPB has invested or intends to invest in EPB Telecommunications or in the future.

(a) Explain how those funds are now being used by EPB.

(b) Explain whether and how EPB will be able to recoup those funds should EPB Telecommunications fail.

Response: In response to Request 5(a), EPB's source of funds has been its general fund. EPB objects to Request 5(b) on the basis that this Request is vague and unclear, calls for an answer that is speculative and hypothetical, and seeks information that is irrelevant and not reasonably calculated to lead to the discovery of admissible evidence. Subject to and without waiver of the foregoing objections, EPB states that it would have a number of exit strategies to eliminate or mitigate the financial consequences of a "failure" of EPB Telecommunications, including a sale of all or a portion of the assets of EPB Telecommunications, one or more leases of all or a portion of the assets of EPB Telecommunications, or developing a joint venture or other business relationship with one or more third parties.

6. Please describe in full the accounting procedures that EPB has adopted to insure compliance with T.C.A. §§7-52-402 and 7-52-103(d) and/or to prevent cross subsidization of EPB Telecommunications.

Response: Objection. T.C.A. §7-52-103(d) is not applicable to EPB or EPB Telecommunications. Subject to and without waiver of the foregoing objection, EPB has established a chart of accounts for the Telecommunications Division that utilizes the Federal Communications Commission's Uniform System of Accounts for Telecommunication Companies as defined in the Code of Federal Regulations, Title 47, Part 32. The system enables the telecommunications accounting transactions to be identified and recorded in a set of accounts distinct from the electric accounting records.

EPB prepares telecommunications financial statements that present all of the accounting elements pertaining to its Telecommunications Division. These statements are independent of EPB's electric system financial statements.

7. Does EPB Telecommunications maintain separate property liability, employment or workers' compensation insurance? If so, please provide copies of each insurance policy maintained by EPB Telecommunications. If not, please describe how costs for such insurance is allocated to EPB Telecommunications.

Response: EPB Telecommunications does not maintain separate property, liability, "employment" or workers' compensation insurance. Costs for workers compensation insurance is allocated based on a payroll ratio calculated using total labor dollars. Assuming "employment insurance" means payment of unemployment compensation claims, this cost is allocated based on actual claims. Costs for property and liability insurance are allocated based on the number of employees.

8. Provide a copy of any accounting rules, including any cost allocation manual, adopted by EPB or EPB Telecommunications for the purposes of compliance with T.C.A. §§7-52-103(d) and 7-52-402, and/or to prevent cross-subsidization of EPB Telecommunications.

Response: Objection. T.C.A. §7-52-103(d) is not applicable to EPB or EPB Telecommunications. Subject to and without waiver of the foregoing objection, the Second Revised Proposed Conditions filed with the TRA and referenced in the "Order Approving Application for Certificate of Public Convenience and Necessity" (Docket No. 97-07488) is the written documentation for accounting rules and cost allocations used to account for EPB Telecommunications for the purposes of compliance with T.C.A. §7-52-402, and/or to prevent cross-subsidization of EPB Telecommunications.

9. Please provide copies of all leases between EPB Telecommunications and EPB regarding plant assets or equipment. For each lease, please explain how the lease is calculated.

Response: There are no written leases between EPB Telecommunications and EPB regarding plant assets or equipment. The only transactions involving EPB Telecommunications' usage of EPB plant assets or equipment are: Pole Rental (includes underground conduit) – based on the highest rate EPB charges any outside party for comparable pole attachments or installations; Building Rental – based on square footage occupied by EPB Telecommunications.

10. Please provide copies of all internal audit reports prepared by EPB to assure compliance with the Second Revised Proposed Conditions attached to US LEC's Complaint as Exhibit A. In your response, please identify all auditors who assisted with the preparation of each audit, how the audits were maintained, what (if any) third parties have reviewed the audits and the methodology used (where not apparent) to perform the audit.

Response: Copies are attached. All internal audits were prepared and completed by Don Conley, Senior Auditor, and were reviewed and signed by Glenn Holloway, Manager, Corporate Accounting. The audits are maintained completely in the Internal Audit area. The audits have not been reviewed by third parties. The methodology used is apparent from the audit reports.

11. Are you and EPB Telecommunications abiding by the accounting safeguards approved by the TRA for you (Docket No. 97-07488)? If not, please explain.

Response: Assuming that "you" means "EPB," to the best of EPB's and EPB Telecommunications' information and belief, yes.

12. Please provide copies of all joint marketing brochures, advertisements and any other joint marketing materials for EPB and EPB Telecommunications or marketing materials related solely to EPB Telecommunications. Specifically include copies of relevant website pages (including links), industry related materials and direct mail solicitations.

Response: Without waiving or in any way conceding EPB's position in this case that the "Joint Marketing of Regulated and Unregulated Services" section of the Second Revised Proposed Conditions does not apply to documents that mention both EPB and EPB Telecommunications, the attached documents include a few documents and a few current EPB web site screen shots that reference EPB and also reference telecommunications or EPB Telecommunications or provide a link to the EPB Telecommunications web site. With respect to the request for all marketing materials related solely to EPB Telecommunications, the attached documents include the marketing materials related solely to EPB Telecommunications that EPB Telecommunications was able to locate after reasonable search of EPB Telecommunications' files and inquiry of EPB Telecommunications' employees.

13. Please provide copies of all requests for information you have received from the TRA since EPB Telecommunications was formed.

Response: Objection. This Request is overly broad and unduly burdensome and seeks information that is irrelevant and not reasonably calculated to lead to the discovery of admissible evidence. Subject to and without waiver of the foregoing objections, EPB submits copies of requests for information that EPB has received from the TRA regarding reporting requirements under the Second Revised Proposed Conditions.

14. Please provide copies of all statements detailing EPB's compliance with the Code of Conduct. Please explain why copies of the statements have not been filed with the TRA.

Response:

Please see EPB's response to Request No. 10.

The Proposed Conditions state "Any written finding or work papers associated with such [internal audit] compliance tests shall be made available to the TRA" and "Annually, the internal auditors for the EPB shall issue a statement detailing the EPB's compliance with the Code of Conduct." The internal auditors' reports on compliance with the Code of Conduct were conducted with the belief that the complete reporting requirements were contained in the Proposed Conditions and that the statements were not required to be filed with the TRA.

15. Does EPB allow EPB Telecommunications to use its poles, rights of way, conduits, building entrance facilities, easements or any other instrumentalities or devices of EPB to run telecommunication lines or otherwise assist it in providing telecommunications services. If so, please describe each such use and the corresponding charges to EPB Telecommunications.

Response: EPB Telecommunications uses EPB's poles and conduit for its fiber optic network. Many times, these poles and conduit are located in public rights of way; and sometimes these poles and conduit are located on easements granted to EPB. Please see EPB's response to Request No. 9 for EPB's charges to EPB Telecommunications for pole and conduit use, and please see EPB's response to Request No. 21 regarding building access arrangements.

16. Provide a copy of all contracts between EPB and parties to which it provides telecommunications services.

Response: Objection. This Request is overly broad and unduly burdensome and seeks information that is irrelevant and not reasonably calculated to lead to the discovery of admissible evidence.

17. Does EPB provide other CLECs the right to use its poles, rights of way, conduits, building entrance facilities, easements or any other instrumentalities or devices of EPB to run telecommunication lines? If so, please describe such use and the corresponding charges to the CLECs.

Response: Yes. Pursuant to Rule 33.03 of the Tennessee Rules of Civil Procedure, EPB will make available for inspection and copying its pole attachment and other facility use agreements with competitive local exchange carriers upon reasonable notice arranged in advance through EPB's counsel.

18. Does EPB Telecommunications obtain any support services from EPB? If so, please describe in detail the accounting treatment of those services by EPB Telecommunications and by EPB?

Response: EPB Telecommunications does obtain certain services from EPB that support EPB Telecommunications' operations. The allocation factors used to allocate the cost of these services for fiscal years 2000 and 2001 have been provided in reports submitted to the TRA. These costs are reduced from the appropriate FERC account for EPB, and charged to the appropriate FCC account for EPB Telecommunications.

19. Describe in detail EPB's or EPB Telecommunications relationship with MetroNet or any MetroNet related entity, specifically including whether there is any common ownership, employment. Also provide copies of any contracts evidencing a business relationship between EPB, EPB Telecommunications and MetroNet and/or related entities.

Response: Objection. This Request seeks information that is irrelevant and not reasonably calculated to lead to the discovery of admissible evidence.

20. Has EPB offered discounts or other incentives (whether related to telecommunications or other services) to its existing customers to obtain service from EPB Telecommunications.

Response: No, EPB has not offered its existing electric systems customers any discounts or other incentives to obtain service from EPB Telecommunications.

21. Has EPB allowed EPB Telecommunications to run telecommunications lines into the buildings of EPB's existing customers without seeking approval or obtaining an easement or right of way from the building owner? If so, please identify each instance where such has occurred, the identity of the customer and the corresponding charge to EPB Telecommunications.

Response: No, EPB Telecommunications has obtained building access agreements with the building owners to obtain their approvals for EPB Telecommunications' access to these buildings.

22. Please describe all procedures currently in place to assure that customer information from EPB is not provided to EPB Telecommunications. In your description, specifically indicate how this information is stored, and what safeguards protect this information from EPB Telecommunications.

Response: Electric service customer information is stored in the "Customer Information Module" of EPB's internal online Municipal & Utility Package Software System. Access to this System and Module is controlled by use of specific ID's and passwords. EPB Telecommunications employees do not have access to this Module. Access is reviewed annually by internal audit staff.

23. Please provide copies of the intracompany receivables and payables for EPB and EPB Telecommunications since the creation of the telecommunications division.

Response: Objection. This Request is overly broad and unduly burdensome and seeks information that is irrelevant and not reasonably calculated to lead to the discovery of admissible evidence. Subject to and without waiver of the foregoing objection, copies of the Telecommunications Division's audited balance sheets for fiscal years 1999 - 2001 (included as part of EPB's annual audited financial reports for fiscal years 2000 and 2001) are attached. An unaudited balance sheet as of June 30, 2002 for the Telecommunications Division is also attached. The aggregate fiscal year-end payables and receivables between EPB and EPB Telecommunications are shown on these balance sheets.

24. Please provide copies of the external receivables and payables for EPB Telecommunications. Please describe how EPB Telecommunications' receivables and payables are fully segregated from EPB's receivables and payables.

Response: Objection. This Request is overly broad and unduly burdensome and seeks information that is irrelevant and not reasonably calculated to lead to the discovery of admissible evidence. Subject to and without waiver of the foregoing objections, please see the balance sheets submitted in response to Request No. 23. The aggregate fiscal year-end external payables and receivables of EPB Telecommunications are shown on these balance sheets. With respect to EPB Telecommunications external receivables, those accounts are directly entered into EPB Telecommunications' accounting system, and EPB Telecommunications external payables are segregated as described in the first full paragraph of the Second Revised Proposed Conditions.

25. Please produce copies of all documents indicating the existence of intracompany loans between EPB and EPB Telecommunications since 1997.

Response: Objection. This Request is overly broad and unduly burdensome and seeks information that is irrelevant and not reasonably calculated to lead to the discovery of admissible evidence. Subject to and without waiver of the foregoing objections, please see EPB's response to Request No. 4.

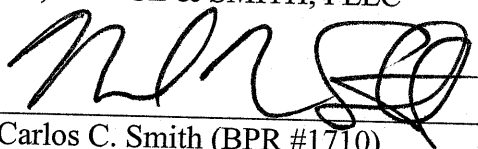
26. Please provide a list of all customers common to EPB and EPB Telecommunications. For each customer, indicate the date service began and the average monthly charges to each customer.

Response: Objection. This Request is overly broad and unduly burdensome and seeks information that is irrelevant and not reasonably calculated to lead to the discovery of admissible evidence.

Respectfully Submitted,

STRANG, FLETCHER, CARRIGER,
WALKER, HODGE & SMITH, PLLC

By:



Carlos C. Smith (BPR #1710)

William C. Carriger (BPR # 1778)

Mark W. Smith (BPR #16908)

Attorneys for Electric Power Board
of Chattanooga

400 Krystal Building

One Union Square

Chattanooga, Tennessee 37402

(423) 265-2000

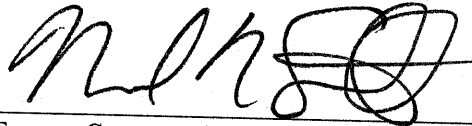
CERTIFICATE OF SERVICE

I certify that a true and exact copy of this pleading has been served upon the following attorneys by delivering a true and exact copy thereof to the offices of said counsel or by placing a true and exact copy of said pleading in the United States mail addressed to said counsel at his office with sufficient postage thereupon to carry the same to its destination:

Henry Walker
Boult, Cummings, Conners & Berry, PLC
414 Union Street, Suite 1600
P.O. Box 198062
Nashville, Tennessee 37219

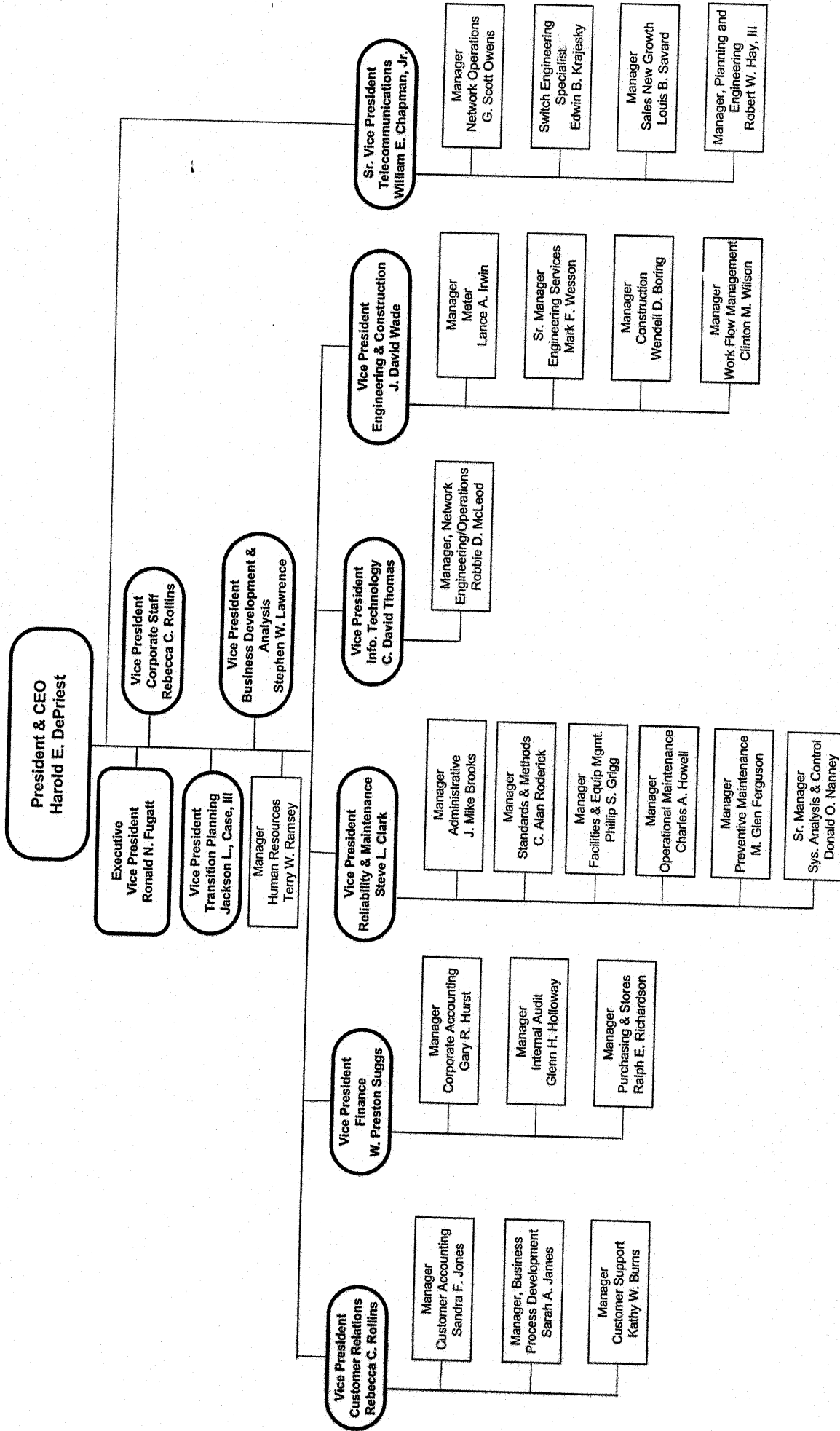
Guy M. Hicks
BellSouth Telecommunications, Inc.
333 Commerce Street
Suite 2101
Nashville, Tennessee 37201

This 19th day of September, 2002.



For: Strang, Fletcher, Carriger, Walker,
Hodge & Smith, PLLC

Item 2
Discovery
Request



Item 4
Discovery
Request

\$28,000,000.00

REVOLVING LINE OF CREDIT NOTE

Chattanooga, Tennessee
March 1, 2002

FOR VALUE RECEIVED, the undersigned, TELECOMMUNICATIONS DIVISION OF THE ELECTRIC POWER BOARD OF CHATTANOOGA, AN INDEPENDENT BOARD OF THE CITY OF CHATTANOOGA (hereinafter referred to as "Maker"), promises to pay to the order of THE ELECTRIC POWER BOARD OF CHATTANOOGA, AN INDEPENDENT BOARD OF THE CITY OF CHATTANOOGA for the benefit of the electric system (hereinafter referred to as "Payee"), the sum of Twenty-eight Million and No/100 Dollars (\$28,000,000.00), or so much thereof as shall be advanced from time to time by the electric system to the Telecommunications Division, together with interest as follows: The Interest Rate for each calendar month shall be the "prime rate" published in the money rates column of the *Wall Street Journal* on the last day of that month or the last *Wall Street Journal* containing the column prior to the end of the month in the event the last day falls on a day in which the column does not appear in the *Wall Street Journal*. Interest for each calendar month shall be calculated by applying one-twelfth of said Interest Rate to the principal balances outstanding at the end of that month.

Interest on all advances outstanding shall be paid semi-annually with such payments being due and payable on January 1 and July 1 each year. In no event shall the effective rate of interest for any semi-annual payment be more than the highest rate of interest permitted to be charged under the laws of the State of Tennessee (the "Maximum Rate"), and in no event shall the effective rate of interest be less than the highest rate of interest then earned by the Payee on invested electric plant funds, in accordance with the requirements of Tennessee Code Annotated § 7-52-402(2) (the "Minimum Rate"). In the event the effective rate of interest for any semi-annual payment is greater than the Maximum Rate, the interest for that period shall be the amount calculated with the Maximum Rate as the effective rate of interest. In the event the effective rate of interest for any semi-annual payment is less than the Minimum Rate, the interest for that period shall be the amount calculated with the Minimum Rate as the effective rate of interest. In the event the *Wall Street Journal* no longer publishes the prime rate, the interest rate for any calculation shall be the Minimum Rate at the time of such calculation.

On the Maturity Date, November 1, 2010, the entire outstanding principal balance, together with all accrued and unpaid interest, shall be immediately due and payable in full.

Prior to the Maturity Date, Maker may borrow up to the principal amount of this Note and repay (without premium or penalty) and re-borrow funds so long as the principal amount of the funds disbursed hereunder at no time exceeds Twenty-eight Million and No/100 Dollars (\$28,000,000.00).

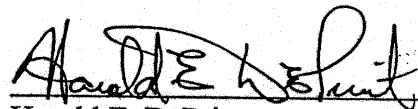
Time is of the essence of this Note. It is hereby expressly agreed that in the event that any default be made in the payment of any part of interest or principal in accordance with the terms hereof, or upon failure of Maker to keep and perform all the covenants, promises, agreements, conditions and provisions of this Note, or any other instrument or document now or

hereafter evidencing, securing or otherwise relating to the indebtedness evidenced hereby; then, in any such case, the entire unpaid principal sum evidenced by this Note, together with all accrued interest, shall, at the option of the Payee, without notice, become due and payable forthwith, regardless of the stipulated Maturity Date. Upon the occurrence of any default as set forth herein, at the option of Payee and without notice to Maker, all accrued and unpaid interest, if any, shall be added to the outstanding principal balance hereof, and the entire outstanding principal balance, as so adjusted, shall bear interest thereafter until paid, regardless of whether or not there has been an acceleration of the payment of principal as set forth herein. All such interest shall be paid at the time of and as a condition precedent to the curing of any such default. Failure of Payee to exercise this right of accelerating the maturity of the debt, or indulgence granted from time to time, shall in no event be considered as a waiver of said right of acceleration or stop Payee from exercising said right.

IN WITNESS WHEREOF, this Note has been duly executed by Maker the day and year first above written.

TELECOMMUNICATIONS DIVISION OF THE
ELECTRIC POWER BOARD OF CHATTANOOGA,
AN INDEPENDENT BOARD OF THE CITY OF
CHATTANOOGA

By:



Harold E. DePriest

President and Chief Executive Officer

REVOLVING LINE OF CREDIT NOTE

\$22,000,000.00

Chattanooga, Tennessee
June 22, 2001

FOR VALUE RECEIVED, the undersigned, TELECOMMUNICATIONS DIVISION OF THE ELECTRIC POWER BOARD OF CHATTANOOGA, AN INDEPENDENT BOARD OF THE CITY OF CHATTANOOGA (hereinafter referred to as "Maker"), promises to pay to the order of THE ELECTRIC POWER BOARD OF CHATTANOOGA, AN INDEPENDENT BOARD OF THE CITY OF CHATTANOOGA for the benefit of the electric system (hereinafter referred to as "Payee"), the sum of Twenty-two Million and No/100 Dollars (\$22,000,000.00), or so much thereof as shall be advanced from time to time by the electric system to the Telecommunications Division, together with interest as follows: The Interest Rate for each calendar month shall be the "prime rate" published in the money rates column of the *Wall Street Journal* on the last day of that month or the last *Wall Street Journal* containing the column prior to the end of the month in the event the last day falls on a day in which the column does not appear in the *Wall Street Journal*. Interest for each calendar month shall be calculated by applying one-twelfth of said Interest Rate to the principal balances outstanding at the end of that month.

Interest on all advances outstanding shall be paid semi-annually with such payments being due and payable on January 1 and July 1 each year. In no event shall the effective rate of interest for any semi-annual payment be more than the highest rate of interest permitted to be charged under the laws of the State of Tennessee (the "Maximum Rate"), and in no event shall the effective rate of interest be less than the highest rate of interest then earned by the Payee on invested electric plant funds, in accordance with the requirements of Tennessee Code Annotated § 7-52-402 (2) (the "Minimum Rate"). In the event the effective rate of interest for any semi-annual payment is greater than the Maximum Rate, the interest for that period shall be the amount calculated with the Maximum Rate as the effective rate of interest. In the event the effective rate of interest for any semi-annual payment is less than the Minimum Rate, the interest for that period shall be the amount calculated with the Minimum Rate as the effective rate of interest. In the event the *Wall Street Journal* no longer publishes the prime rate, the interest rate for any calculation shall be the Minimum Rate at the time of such calculation.


On the Maturity Date, November 1, 2010, the entire outstanding principal balance, together with all accrued and unpaid interest, shall be immediately due and payable in full.

Prior to the Maturity Date, Maker may borrow up to the principal amount of this Note and repay (without premium or penalty) and re-borrow funds so long as the principal amount of the funds disbursed hereunder at no time exceeds Twenty-two Million and No/100 Dollars (\$22,000,000.00).

Time is of the essence of this Note. It is hereby expressly agreed that in the event that any default be made in the payment of any part of interest or principal in accordance with the terms hereof, or upon failure of Maker to keep and perform all the covenants, promises, agreements, conditions and provisions of this Note, or any other instrument or document now or hereafter evidencing, securing or otherwise relating to the indebtedness evidenced hereby; then, in any such case, the entire unpaid principal sum evidenced by this Note, together with all accrued interest, shall, at the option of the Payee, without notice, become due and payable forthwith, regardless of the stipulated Maturity Date. Upon the occurrence of any default as set forth herein, at the option of Payee and without notice to Maker, all accrued and unpaid interest, if any, shall be added to the outstanding principal balance hereof, and the entire outstanding principal balance, as so adjusted, shall bear interest thereafter until paid, regardless of whether or not there has been an acceleration of the payment of principal as set forth herein. All such interest shall be paid at the time of and as a condition precedent to the curing of any such default. Failure of Payee to exercise this right of accelerating the maturity of the debt, or indulgence granted from time to time, shall in no event be considered as a waiver of said right of acceleration or stop Payee from exercising said right.

IN WITNESS WHEREOF, this Note has been duly executed by Maker the day and year first above written.

TELECOMMUNICATIONS DIVISION OF THE
ELECTRIC POWER BOARD OF CHATTANOOGA, AN
INDEPENDENT BOARD OF THE CITY OF
CHATTANOOGA

By: 
Harold E. DePriest,
President and Chief Executive Officer

REVOLVING LINE OF CREDIT NOTE

\$18,000,000.00

Chattanooga, Tennessee

FOR VALUE RECEIVED, the undersigned, TELECOMMUNICATIONS DIVISION OF THE ELECTRIC POWER BOARD OF CHATTANOOGA, AN INDEPENDENT BOARD OF THE CITY OF CHATTANOOGA (hereinafter referred to as "Maker"), promises to pay to the order of THE ELECTRIC POWER BOARD OF CHATTANOOGA, AN INDEPENDENT BOARD OF THE CITY OF CHATTANOOGA for the benefit of the electric system (hereinafter referred to as "Payee"), the sum of Eighteen Million and No/100 Dollars (\$18,000,000.00), or so much thereof as shall be advanced from time to time by the electric system to the Telecommunications Division, together with interest as follows: The Interest Rate for each calendar month shall be the "prime rate" published in the money rates column of the *Wall Street Journal* on the last day of that month or the last *Wall Street Journal* containing the column prior to the end of the month in the event the last day falls on a day in which the column does not appear in the *Wall Street Journal*. Interest for each calendar month shall be calculated by applying one-twelfth of said Interest Rate to the principal balances outstanding at the end of that month.

Interest on all advances outstanding shall be paid semi-annually with such payments being due and payable on January 1 and July 1 each year. In no event shall the effective rate of interest for any semi-annual payment be more than the highest rate of interest permitted to be charged under the laws of the State of Tennessee (the "Maximum Rate"), and in no event shall the effective rate of interest be less than the highest rate of interest then earned by the Payee on invested electric plant funds, in accordance with the requirements of Tennessee Code Annotated § 7-52-402 (2) (the "Minimum Rate"). In the event the effective rate of interest for any semi-annual payment is greater than the Maximum Rate, the interest for that period shall be the amount calculated with the Maximum Rate as the effective rate of interest. In the event the effective rate of interest for any semi-annual payment is less than the Minimum Rate, the interest for that period shall be the amount calculated with the Minimum Rate as the effective rate of interest. In the event the *Wall Street Journal* no longer publishes the prime rate, the interest rate for any calculation shall be the Minimum Rate at the time of such calculation.

On the Maturity Date, November 1, 2010, the entire outstanding principal balance, together with all accrued and unpaid interest, shall be immediately due and payable in full.

Prior to the Maturity Date, Maker may borrow up to the principal amount of this Note and repay (without premium or penalty) and re-borrow funds so long as the principal amount of the funds disbursed hereunder at no time exceeds Eighteen Million and No/100 Dollars (\$18,000,000.00).

Time is of the essence of this Note. It is hereby expressly agreed that in the event that any default be made in the payment of any part of interest or principal in accordance with the terms hereof, or upon failure of Maker to keep and perform all the covenants, promises, agreements, conditions and provisions of this Note, or any other instrument or document now or hereafter evidencing, securing or otherwise relating to the indebtedness evidenced hereby; then, in any such case, the entire unpaid principal sum evidenced by this Note, together with all accrued interest, shall, at the option of the Payee, without notice, become due and payable forthwith, regardless of the stipulated Maturity Date. Upon the occurrence of any default as set forth herein, at the option of Payee and without notice to Maker, all accrued and unpaid interest, if any, shall be added to the outstanding principal balance hereof, and the entire outstanding principal balance, as so adjusted, shall bear interest thereafter until paid, regardless of whether or not there has been an acceleration of the payment of principal as set forth herein. All such interest shall be paid at the time of and as a condition precedent to the curing of any such default. Failure of Payee to exercise this right of accelerating the maturity of the debt, or indulgence granted from time to time, shall in no event be considered as a waiver of said right of acceleration or stop Payee from exercising said right.

IN WITNESS WHEREOF, this Note has been duly executed by Maker the day and year first above written.

TELECOMMUNICATIONS DIVISION OF THE
ELECTRIC POWER BOARD OF CHATTANOOGA, AN
INDEPENDENT BOARD OF THE CITY OF
CHATTANOOGA

By: _____

Harold E. DePriest, President
and Chief Executive Officer

REVOLVING LINE OF CREDIT NOTE

\$10,000,000.00

Chattanooga, Tennessee
March 1, 1999

FOR VALUE RECEIVED, the undersigned, TELECOMMUNICATIONS DIVISION OF THE ELECTRIC POWER BOARD OF CHATTANOOGA, AN INDEPENDENT BOARD OF THE CITY OF CHATTANOOGA (hereinafter referred to as "Maker"), promises to pay to the order of THE ELECTRIC POWER BOARD OF CHATTANOOGA, AN INDEPENDENT BOARD OF THE CITY OF CHATTANOOGA for the benefit of the electric system (hereinafter referred to as "Payee"), the sum of Ten Million and No/100 Dollars (\$10,000,000.00), or so much thereof as shall be advanced from time to time by the electric system to the Telecommunications Division, together with interest as follows: The Interest Rate for each calendar month shall be the "prime rate" published in the money rates column of the *Wall Street Journal* on the last day of that month or the last *Wall Street Journal* containing the column prior to the end of the month in the event the last day falls on a day in which the column does not appear in the *Wall Street Journal*. Interest for each calendar month shall be calculated by applying one-twelfth of said Interest Rate to the principal balances outstanding at the end of that month.

Interest on all advances outstanding shall be paid semi-annually with such payments being due and payable on January 1 and July 1 each year. In no event shall the effective rate of interest for any semi-annual payment be more than the highest rate of interest permitted to be charged under the laws of the State of Tennessee (the "Maximum Rate"), and in no event shall the effective rate of interest be less than the highest rate of interest then earned by the Payee on invested electric plant funds, in accordance with the requirements of Tennessee Code Annotated § 7-52-402(2) (the "Minimum Rate"). In the event the effective rate of interest for any semi-annual payment is greater than the Maximum Rate, the interest for that period shall be the amount calculated with the Maximum Rate as the effective rate of interest. In the event the effective rate of interest for any semi-annual payment is less than the Minimum Rate, the interest for that period shall be the amount calculated with the Minimum Rate as the effective rate of interest. In the event the *Wall Street Journal* no longer publishes the Index, the interest rate for any calculation shall be the Minimum Rate at the time of such calculation.

On the Maturity Date, November 1, 2010, the entire outstanding principal balance, together with all accrued and unpaid interest, shall be immediately due and payable in full.

Prior to the Maturity Date, Maker may borrow up to the principal amount of this Note and repay (without premium or penalty) and re-borrow funds so long as the principal amount of the

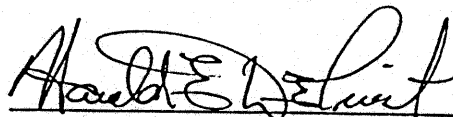
funds disbursed hereunder at no time exceeds Ten Million and No/100 Dollars (\$10,000,000.00).

Time is of the essence of this Note. It is hereby expressly agreed that in the event that any default be made in the payment of any part of interest or principal in accordance with the terms hereof, or upon failure of Maker to keep and perform all the covenants, promises, agreements, conditions and provisions of this Note, or any other instrument or document now or hereafter evidencing, securing or otherwise relating to the indebtedness evidenced hereby; then, in any such case, the entire unpaid principal sum evidenced by this Note, together with all accrued interest, shall, at the option of the Payee, without notice, become due and payable forthwith, regardless of the stipulated Maturity Date. Upon the occurrence of any default as set forth herein, at the option of Payee and without notice to Maker, all accrued and unpaid interest, if any, shall be added to the outstanding principal balance hereof, and the entire outstanding principal balance, as so adjusted, shall bear interest thereafter until paid, regardless of whether or not there has been an acceleration of the payment of principal as set forth herein. All such interest shall be paid at the time of and as a condition precedent to the curing of any such default. Failure of Payee to exercise this right of accelerating the maturity of the debt, or indulgence granted from time to time, shall in no event be considered as a waiver of said right of acceleration or stop Payee from exercising said right.

IN WITNESS WHEREOF, this Note has been duly executed by Maker the day and year first above written.

TELECOMMUNICATIONS DIVISION OF THE
ELECTRIC POWER BOARD OF CHATTANOOGA, AN
INDEPENDENT BOARD OF THE CITY OF
CHATTANOOGA

By:



Harold E. DePriest, President
and Chief Executive Officer

Item 10
Discovery
Request

■ Memo



To: H. E. DePriest
From: Internal Audit *[Signature]*
Date: June 26, 2000
Subject: Audit of Telecommunications

Executive Summary

Scope and Purpose

An audit of the Telecommunications System has been completed. The objectives of the audit were: to determine that the EPB Telecommunications System and the EPB Electric System are in compliance with the conditions set forth in TRA (Tennessee Regulatory Authority) Docket No. 97-07488 and any supplemental conditions or provisions ordered by the TRA; and to assure that EPB is in compliance with the Code of Conduct as stated in TRA Docket No. 97-07488 Section VII.

The results of the audit are based on a review of the TRA (Tennessee Regulatory Authority) Docket No. 97-07488, and the Telecommunications System Interim Financial Statements for April 30, 2000, and inquiries and observations made by Internal Audit.

Opinion

Based on the results of reviews and evaluations conducted during this audit, it is our opinion, with minor exceptions, that the EPB Telecommunications System and the EPB Electric System are in compliance with the conditions set forth in TRA (Tennessee Regulatory Authority) Docket No. 97-07488, including the Code of Conduct. Incidentally during the audit, it was observed there were no written manuals or procedures for the Telecommunications Billing System.

DETAILS OF FINDINGS AND RECOMMENDATIONS

Introduction – How to Read This Report

Each of the audit findings listed in this section of the report contains five specific elements or parts.

1. Criterion – The standard used by the Auditor in evaluating the matter being audited. It may be a Board policy, a law, a regulation, a contractual obligation, or a generally accepted accounting or business practice.
2. Condition – What the Auditor found to exist in the course of the audit.
3. Cause – The reason for a deviation from the standard.
4. Effect – The result or risk caused by a condition deviating from the standard.
5. Recommendation – The Auditor's statement of actions that could be taken to correct the deficiency noted.

INDEX TO FINDINGS

1. Overall, EPB is in compliance with TRA Docket No. 97-07488, with minor exceptions.
2. Incidentally during the audit, it was observed there were no written manuals or procedures for the Telecommunications Billing System.

1. Finding:

Overall, EPB is in compliance with TRA Docket No. 97-07488, with minor exceptions.

Criteria:

The Tennessee Regulatory Authority (TRA) Docket No. 97-07488 sets forth requirements for EPB to properly separate telecommunications from electric power accounting data, provide assurance that subsidization does not occur, and to properly allocate cost.

Condition:

EPB is in compliance with major provisions of TRA Docket No. 97-07488 such as:

- a. Telecommunications accounting transactions are distinguishable from electric accounting transactions.
- b. Telecommunications financial statements are independent of the electric financial statements.
- c. Electric services provided to the Telecommunications System are charged at the current electric rates.
- d. Costs allocated between the Electric System and the Telecommunications System are fully allocated costs.
- e. The Electric System carries a receivable and the Telecommunications System carries a payable to account for intra-company transactions with each other.
- f. Leases between the Electric System and the Telecommunications System are at the highest rate paid by other outside parties.

Minor exceptions were noted:

- a. A separate bank account has not been established for the Telecommunications System.
- b. Two Telecommunications System employees, who were former Electric System employees, have access to the Electric System customer records.

(cont. on next page)

Finding 1, cont.

Cause:

Management has made efforts to diligently comply with TRA requirements. The Telecommunications System did not require a bank account until recently because the first revenue from actual phone services was not received until April 2000. Two employees of the Electric System with access to electric customer records transferred to the Telecommunications System without having their access revoked.

Effect:

Overall, EPB is in compliance with TRA Docket No. 97-07488.

Recommendation:

A separate bank account should be obtained for the Telecommunications System. Also, access to Electric System customer records should be revoked for the two employees who have this access.

Memo



To: Harold DePriest, President & CEO
Cc: Internal Audit
From: Preston Suggs, VP Finance Division
Date: June 28, 2000
Subject: Response to Audit of Telecommunications

This is in response to the Audit of Telecommunications. In Finding 1 the recommendation was:

A separate bank account should be obtained for the Telecommunications System. Also, access to Electric System customer records should be revoked for the two employees who have this access.

Response:

A new and separate bank account was opened for the Telecommunications System on May 18, 2000.

Access to Electric System customer records for the two employees were revoked on May 17, 2000.



TO: Harold DePriest, President & CEO

FROM: Bill Chapman, Senior VP, EPB Telecommunications

DATE: July 10, 2000

RE: Audit Report Response

The following is in response to Finding 2 in the Audit Report conducted on EPB Telecommunications. Finding 2 states "Incidentally during the audit, it was observed there were no written manuals or procedures for the Telecommunications Billing System."

The Telecommunications billing system, BillQuest, uses self-defined, self-prompting and sequential Windows-based screens that are well designed and user friendly. The written tutorial for the BillQuest system was in the development process at the time the audit was conducted. On June 1st, both a step by step written manual, and an easy to follow floppy disk were rolled out and training was conducted to EPB Telecommunications employees. Additionally, a copy of the written tutorial and a floppy disk have been placed in the internal audit department.

CC: Glenn Holloway – Manager of Corporate Accounting
Greg Hewitt – Financial Manager, EPB Telecommunications

■ Memo



To: H. E. DePriest

CC: W. E. Chapman

From: Internal Audit *JA*

Date: November 21, 2001

Subject: Audit of EPB Compliance with TRA Telecommunications Code of Conduct

Executive Summary

Scope and Purpose

An audit of EPB compliance with the TRA (Tennessee Regulatory Authority) Code of Conduct has been completed. The objective of the audit was to determine if EPB is in compliance with the Code of Conduct as stated in TRA Docket No. 97-07488.

The results of the audit are based on a review of the Code of Conduct section of TRA Docket No. 97-07488, review of procedures, and inquiries and observations made by Internal Audit.

Opinion

In our opinion, EPB is in compliance with the Code of Conduct conditions set forth in TRA (Tennessee Regulatory Authority) Docket No. 97-07488.

DETAILS OF FINDINGS AND RECOMMENDATIONS

Introduction – How to Read This Report

Each of the audit findings listed in this section of the report contains five specific elements or parts.

1. Criterion – The standard used by the Auditor in evaluating the matter being audited. It may be a Board policy, a law, a regulation, a contractual obligation, or a generally accepted accounting or business practice.
2. Condition – What the Auditor found to exist in the course of the audit.
3. Cause – The reason for a deviation from the standard.
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5. Recommendation – The Auditor's statement of actions that could be taken to correct the deficiency noted.

INDEX TO FINDINGS

1. EPB is in compliance with the Code of Conduct section of TRA Docket No. 97-07488.

1. Finding:

EPB is in compliance with the Code of Conduct section of TRA Docket No. 97-07488.

Criteria:

The Tennessee Regulatory Authority (TRA) Docket No. 97-07488 sets forth a Code of Conduct guiding the relationships between the Electric System and the Telecommunications System.

Condition:

EPB is in compliance with the Code of Conduct provisions of TRA Docket No. 97-07488. The conditions identified are:

1. Telecommunications employees do not have access to customer information obtained by the Electric System of EPB.
2. Telecommunications and the Electric System use different customer billing systems.
3. The Electric System does not allow advertising or promotional materials to be inserted in the monthly billing statements.
4. The BellSouth phone book lists separate phone numbers for the Telecommunications System (648-1500) and the Electric System (756-2706).
5. There is no indication in any advertising, promotional materials, or sales efforts, that consumers who purchase products or services from Telecommunications will receive preferential treatment by the Electric System.
6. There are no indications that employees of the Electric System specifies a preference for any product or service of the Telecommunications System over like services from a third party provider.
7. There are no joint marketing of Telecommunications and Electric System services.
8. Currently, Telecommunications does not obtain credit under any arrangement that would permit a creditor, upon default, to have recourse to the assets of the Electric System.

(cont. on next page)

Finding 1, cont.

9. There are no indications that EPB discriminates between the services provided by EPB Telecommunications and any other entity in the provision or procurement of goods, services, and information, or in the establishment of standards.

Cause:

Management has made efforts to diligently comply with the Code of Conduct requirements as set forth in the TRA Docket No. 97-07488.

Effect:

EPB is in compliance with the Code of Conduct provisions of TRA Docket No. 97-07488.

Recommendation: N/A

■ Memo



To: H. E. DePriest

CC: W. E. Chapman

From: Internal Audit *GA*

Date: November 21, 2001

Subject: Audit of EPB Compliance with TRA Telecommunications Requirements

Executive Summary

Scope and Purpose

An audit of EPB Compliance with TRA (Tennessee Regulatory Authority) Telecommunications requirements has been completed. The objective of the audit was to determine if EPB is in compliance with the conditions set forth in TRA Docket No. 97-07488 and any supplemental conditions or provisions ordered by the TRA. The code of conduct was not reviewed in this audit, but was reviewed in a separate audit.

The results of the audit are based on a review of TRA Docket No. 97-07488, a review of procedures, tests of Telecommunications System interim financial statements for June 30, 2001, and inquiries and observations made by Internal Audit.

Opinion

In our opinion, EPB is in compliance with the conditions set forth in TRA Docket No. 97-07488 and any supplemental conditions or provisions ordered by the TRA, except for reporting requirements, and minor exceptions and improvements. Annual reports should be submitted to TRA in order to meet reporting requirements. Minor exceptions should be corrected and improvements made in certain areas.

Incidentally during the audit, it was observed that calculations of the cost allocations were time consuming, and could be done more efficiently.

DETAILS OF FINDINGS AND RECOMMENDATIONS

Introduction – How to Read This Report

Each of the audit findings listed in this section of the report contains five specific elements or parts.

1. Criterion – The standard used by the Auditor in evaluating the matter being audited. It may be a Board policy, a law, a regulation, a contractual obligation, or a generally accepted accounting or business practice.
2. Condition – What the Auditor found to exist in the course of the audit.
3. Cause – The reason for a deviation from the standard.
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5. Recommendation – The Auditor's statement of actions that could be taken to correct the deficiency noted.

INDEX TO FINDINGS

1. EPB is in compliance with TRA Docket No. 97-07488, except for reporting requirements, and minor exceptions and improvements.
2. EPB is not in compliance with reporting requirements of TRA Docket No. 97-07488.
3. Minor exceptions require correction and improvements should be made in certain areas.
4. Incidentally during the audit, it was observed that calculations of the cost allocations were time consuming, and could be done more efficiently.

Distribution for response:

Finding 2, 3, 4 sent to:

Glenn Holloway for a response,
With a copy to W. P. Suggs

1. Finding:

EPB is in compliance with TRA Docket No. 97-07488, except for reporting requirements, and minor exceptions and improvements.

Criteria:

The TRA Docket No. 97-07488 sets forth requirements for EPB to properly separate telecommunications from electric power accounting data, provide assurance that subsidization does not occur, and to properly allocate cost.

Condition:

EPB is in compliance with major provisions of TRA Docket No. 97-07488 such as:

- a. Telecommunications accounting transactions are distinguishable from electric accounting transactions.
- b. Telecommunications financial statements are independent of the electric financial statements.
- c. Electric services provided to the Telecommunications System are charged at the current electric rates.
- d. Telecommunications has its own bank account for deposit of revenues.
- e. Costs allocated between the Electric System and the Telecommunications System are fully allocated costs.
- f. The Electric System carries a receivable and the Telecommunications System carries a payable to account for intra-company transactions with each other.
- g. Leases between the Electric System and the Telecommunications System are at the highest rate paid by other outside parties.

Cause:

Management has made efforts to diligently comply with TRA requirements.

Effect:

Overall, EPB is in compliance with TRA Docket No. 97-07488, except for reporting requirements, and minor exceptions and improvements.

Recommendation:

N/A

2. Finding:

EPB is not in compliance with reporting requirements of TRA Docket No. 97-07488.

Criteria:

The Tennessee Regulatory Authority (TRA) requires EPB to report certain information to TRA on an annual basis.

Condition:

EPB has not complied with the reporting requirements of TRA Docket No. 97-07488.

Cause:

In the process of setting up the new telecommunications division, obtaining customers and providing service, the TRA reporting requirements were not given priority.

Effect:

EPB is not in compliance with the annual reporting requirements outlined in TRA Docket No. 97-07488.

Recommendation:

EPB should submit the required information to TRA annually.

3. Finding:

Minor exceptions require correction, and improvements should be made in certain areas.

Criteria:

The TRA Docket No. 97-07488 sets forth requirements for EPB to properly separate telecommunications from electric power accounting data, provide assurance that subsidization does not occur, and to properly allocate cost.

Condition:

Minor exceptions were noted in the allocations:

- a. Cost of publishing of the annual report, internal informational magazines, and newsletters are not allocated.
- b. The cost of processing Telecommunications customer payments by Remittance Processing is not allocated.
- c. The cost of processing incoming and outgoing mail for Telecommunications is not allocated.

Improvements should be make in the following areas:

- d. Building rental cost for Telecommunications is based on an estimate of costs of ownership of the buildings plus 10%. The additional 10% is not required by TRA.
- e. Allocation of cost of Corporate Accounting Services is based on information from 1997.
- f. Formal policies and procedures have not been established to help prevent release of Electric Service customer information to Telecommunications employees.

Cause:

Minor oversights in implementation of the requirements stated in TRA Docket No. 97-07488 were made during the initial development and installation of the accounting system for Telecommunications. The changing environment and growth of Telecommunications requires process improvements be made periodical.

(cont. on next page)

Finding 3, cont.

Effect:

All expenses are not included in the allocations. Without improvements allocations could become outdated. Electric System employees may not be aware of restrictions on releasing customer information to Telecommunications employees, and could inadvertently release information.

Recommendation:

- a. A portion of the cost of publishing the annual report, "The Spotlight – Quarterly News & Insights from EPB" and "across the board" and other documents for distribution to all EPB employees should be allocated to Telecommunications.
- b. The cost of processing Telecommunications customer payments by Remittance Processing should be allocated to Telecommunications.
- c. A portion of the cost of processing incoming and outgoing mail should be allocated to Telecommunications.
- d. Building rental cost for Telecommunications should be adjusted to include only the costs required by TRA Docket No. 97-07488, such as depreciation, maintenance, and other loaded costs of the asset used.
- e. The information used for determining the allocation of cost of Corporate Accounting Services for Telecommunications should be updated to provide a more accurate allocation.
- f. Formal policies and procedures should be established to help prevent release of electric service customer information to Telecommunications employees.

4. Finding:

Incidentally during the audit, it was observed that calculations of the cost allocations were time consuming, and could be done more efficiently.

Criteria:

The allocations should be made by the most effective and efficient method to ensure accuracy while at the same time keeping the production time and cost to a minimum.

Condition:

Preparation of the cost allocation figures is time consuming.

Cause:

All allocations are recalculated each month.

Effect:

The recalculation of the allocations on a monthly basis is time consuming. Calculations can not be made until all current month data is available.

Recommendation:

The method used to calculate allocations should be reviewed. Consideration should be given to using estimates or other allocation methods.

Memo



To: H. E. DePriest
CC: W. E. Chapman; W. P. Suggs
From: Glenn Holloway *[Signature]*
Date: November 21, 2001

Subject: Response to Audit of EPB Compliance with
TRA Telecommunications Audit


In response to the Audit of EPB Compliance with TRA Telecommunications Audit, dated November 21, 2001:

Finding 2: The required information is being compiled, and will be forwarded to our legal counsel for reporting to TRA.

Finding 3: Costs of publications, processing payments, and mail handling will be allocated to the Telecommunications System. Building rental cost will be adjusted to include only costs required by TRA. The data used to allocate Corporate Accounting Services for Telecommunications will be updated. Consideration will be given to the formulation of formal policies and procedures to help prevent release of electric service customer information to Telecommunications employees.






Finding 4: Cost allocations will be based on prior month's data, with adjustments for any significant changes. Using this method, calculations can be done prior to month-end closing.

Item 12
Discovery
Request



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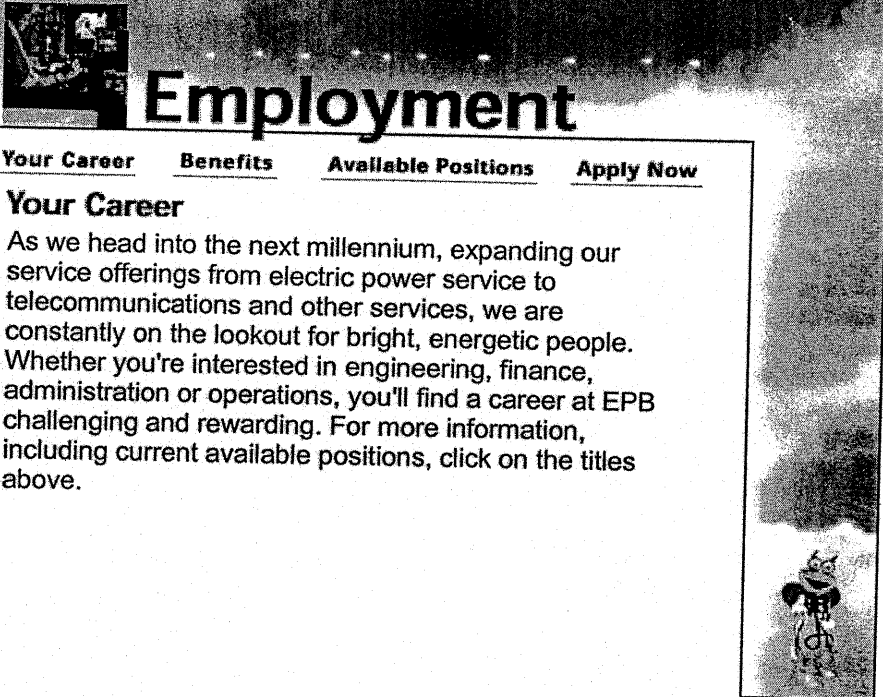







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Welcome to EPB.

We're more than a power company, we're a powerful resource dedicated to providing the services you depend on most at work and at home. With over 156,000 customers and more than sixty years experience in providing reliable, low-cost electric power, we're one of the nation's largest publicly-owned utilities, and one of the fastest growing Telecommunications companies. What can we do for you today?

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Your Career

As we head into the next millennium, expanding our service offerings from electric power service to telecommunications and other services, we are constantly on the lookout for bright, energetic people. Whether you're interested in engineering, finance, administration or operations, you'll find a career at EPB challenging and rewarding. For more information, including current available positions, click on the titles above.

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Commitment

In the sixty-plus years we've been in business, EPB has seen the community we love flourish into one of the most beautiful and dynamic metropolitan areas in the country. We're proud to have supplied the electric power that's helped make this growth possible. But we're equally proud that the volunteerism efforts of our employees and the financial contributions we make as an organization have equally contributed to the growth and well being of our community. At EPB, we believe in the power of community service.



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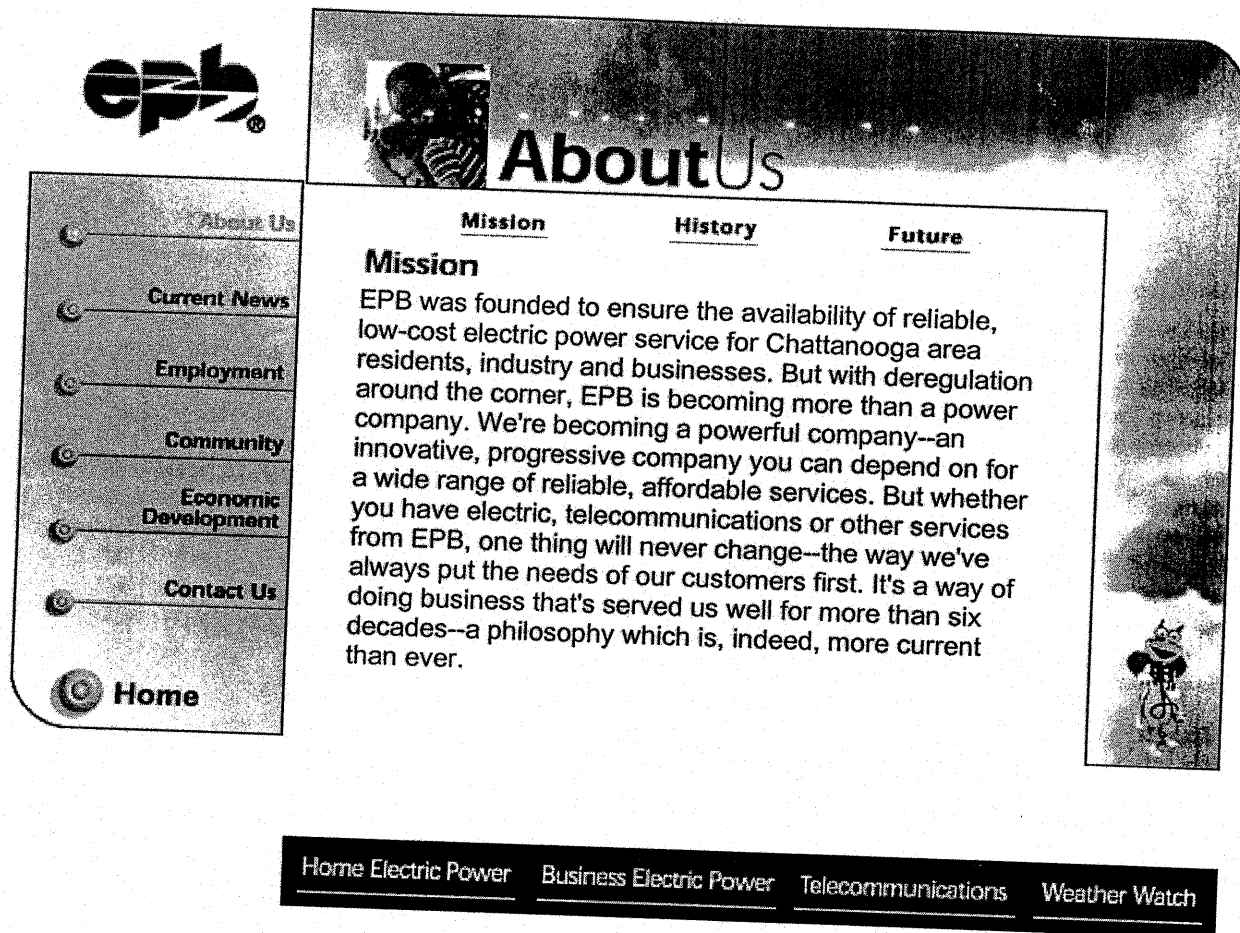
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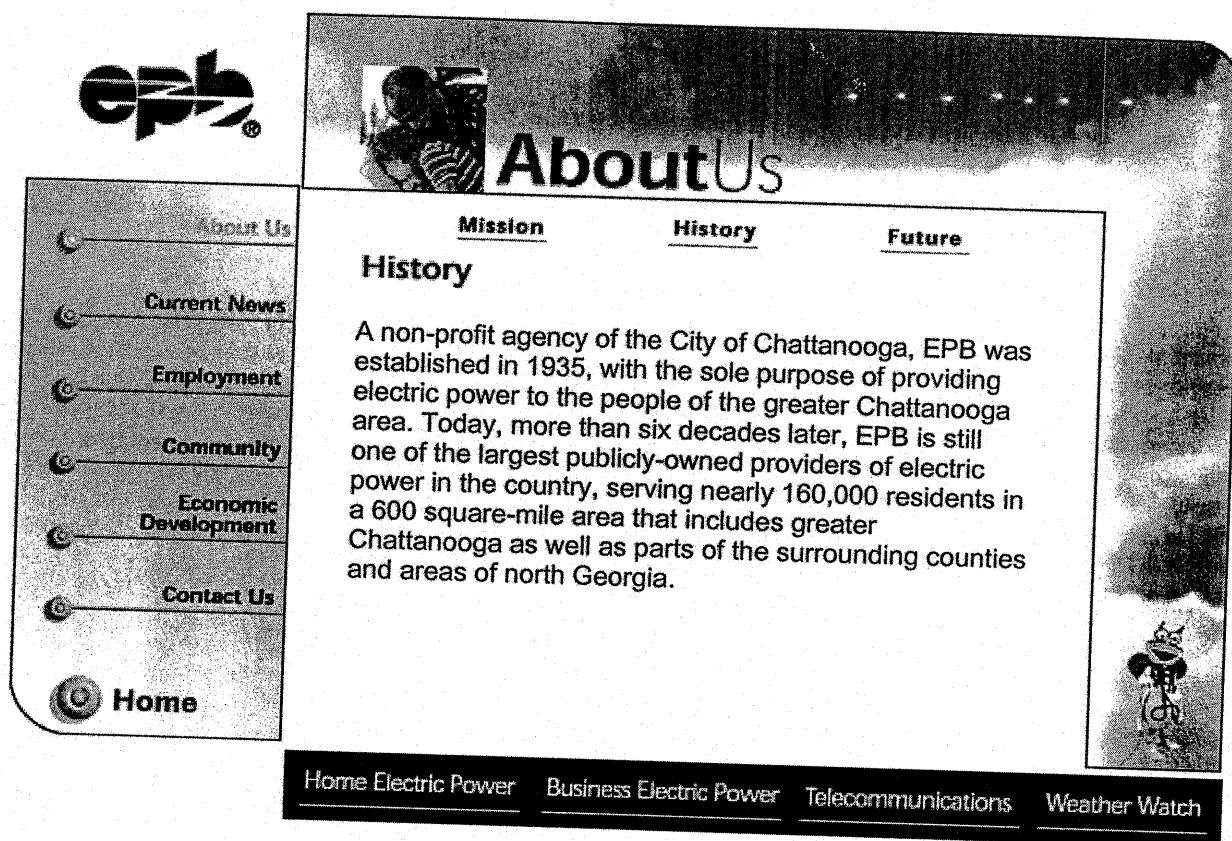
All the electricity you could want at one of the lowest rates in the nation. That's one good reason why more and more businesses are choosing Chattanooga and EPB, Chattanooga's publicly-owned electric utility. We'll do everything in our power to make your move as easy as a flip of a switch. From economic development services including site location, design, financing, environmental compliance, labor and community profile services to free engineering and technical services to maximize your efficiency once you've arrived, we mean business.

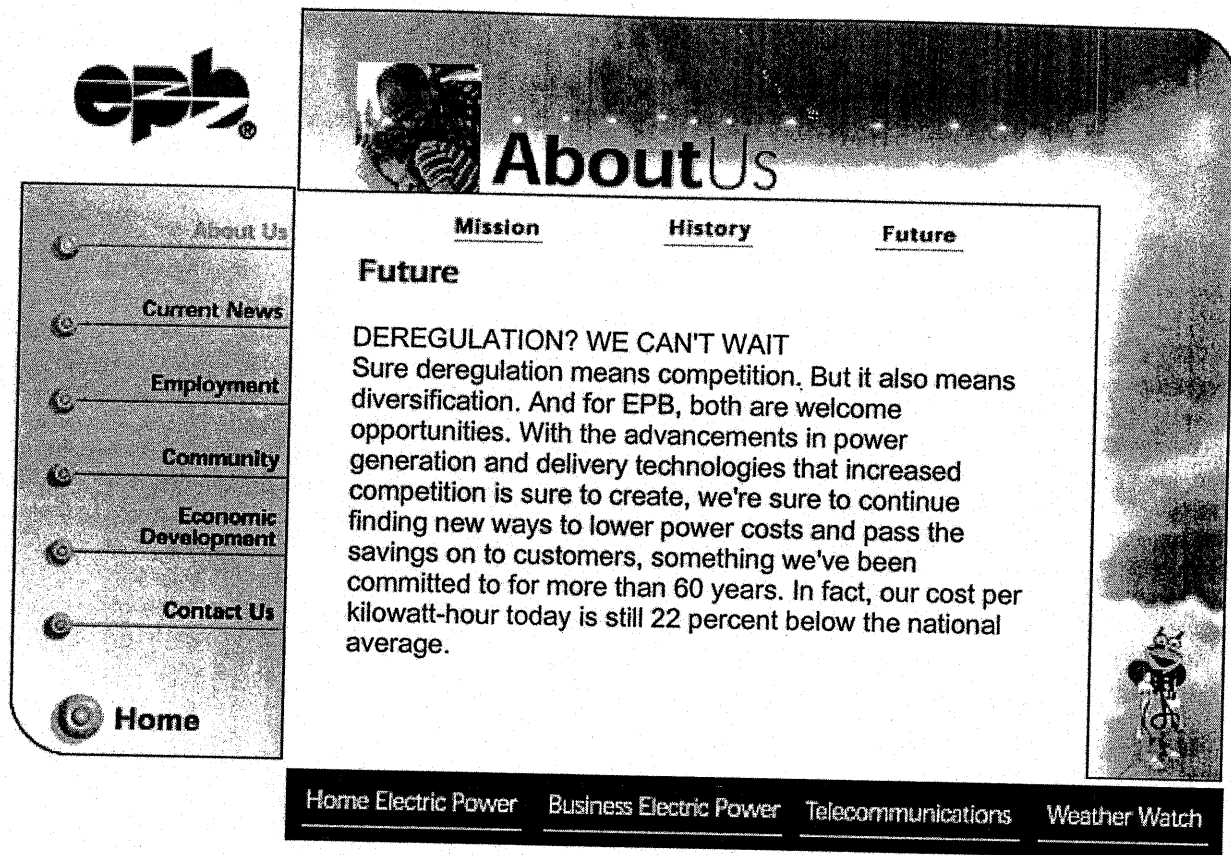
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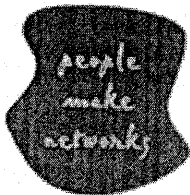








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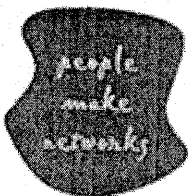
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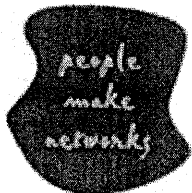
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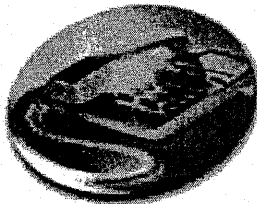
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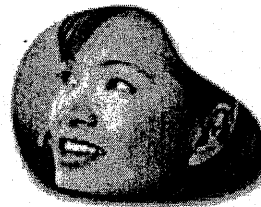


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INTERNET CONNECTION SERVICES



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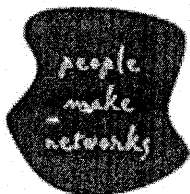


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VOICE SERVICES



SIX PLUS

SPECTRA

ASCENT

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SERVICES

At EPB Telecommunications we have combined next-generation network technology with the latest in Central Office Switching for an array of services and features to make your communications easier. Switch your current services to EPB Telecommunications and retain your existing telephone numbers. You will have the same services you've come to expect from the area's incumbent local services provider-911, Directory Listings, Directory Assistance and Operator Services. Choose from our comprehensive portfolio of services unequalled in the Chattanooga area.

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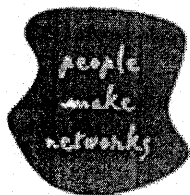
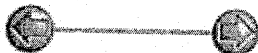
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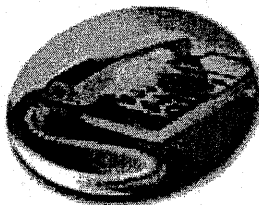
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VOICE SERVICES

SIX PLUS



SIX PLUS is EPB Telecommunications' line service bundled with access to the Internet and toll services. Add our feature package for SIX PLUS MAX I- or choose all features with Voice Mail and Caller ID and you'll have SIX PLUS MAX II.

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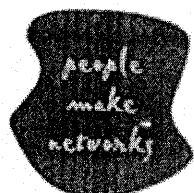
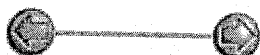
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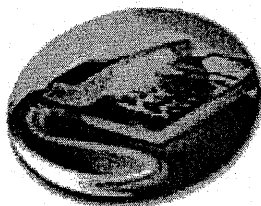
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advanced telephone, data and network
services for Chattanooga business...

VOICE SERVICES



SPECTRA

SPECTRA is EPB Telecommunications' trunk services delivered through ISDN PRI. SPECTRA service allows for Caller ID delivery, dynamic channel allocation, increased network efficiency and quality. On your first PRI, you will have 23 channels of inbound/outbound use and one signaling channel.

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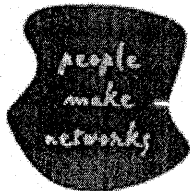
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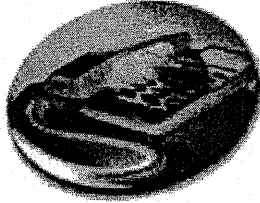
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advanced telephone, data and network
services for Chattanooga business...

VOICE SERVICES



ASCENT is our Centrex-like service, handling your communications while you work on what you do best. Your system is generated by our network via dedicated connection, delivering the convenience of separate lines for everyone at your business. With ASCENT you will have all of the advanced features you need.

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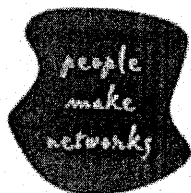
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Our People

Our Legacy

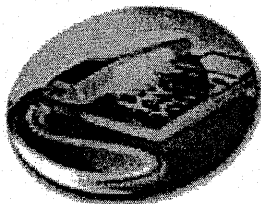
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advanced telephone, data and network
services for Chattanooga business...

VOICE SERVICES



STRATUS

STRATUS is EPB Telecommunications' trunk service. This flexible level of service is designed to provide you with precisely what you need. That's everything from local service to worldwide long distance, from one private line to a dozen. You'll have access to the Internet, and with direct inward dial, Voice Mail is an option.

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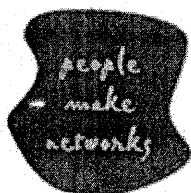
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advanced telephone, data and network
services for Chattanooga business...

LONG DISTANCE SERVICES

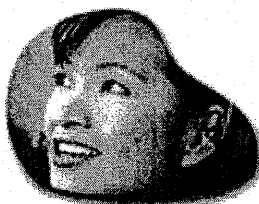


At EPB Telecommunications, we understand that you do not have time to deal with multiple service providers for local, long distance and data services. For your convenience, we have simplified Chattanooga's access to the world. Choose the long distance, calling card and toll-free services you require to maintain your competitive edge. Our long distance rate is easy to understand; a simple part of our convenient, integrated telecommunications solution.

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services for Chattanooga business...****INTERNET
DIRECT**

EPB Telecommunications makes it easy for your business to maximize the value of the Internet. Through EPBT's ISP partners, we meet all of your business needs by offering a variety of choices of access speeds. Your company gets everything that it needs---via EPBT's customer driven professionals and our fast reliable network. We ensure that our ISP partners deliver services that compliment our products making it easy for your business to get online quickly. Access to our ISP Partners is very affordable and reliable. To learn more about our ISP partners, please contact us.

648INET Website:
www.648INET.com

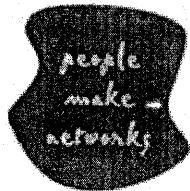
Rex Group Website:
www.rexgroup.net

Chattanooga Online Website:
www.chattanooga.net

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advanced telephone, data and network
services for Chattanooga business...

NETWORK SERVICES



EPB Telecommunications offers scalable broadband solutions for your data networking requirements. Our network supports robust data services through our ATM (Asynchronous Transfer Mode) and SONET backbone. This network technology offers numerous options to meet your data transport requirements. Access speeds range from DS-1 (1.544 Mbps) up to OC-12 (622 Mbps), including n x DS-1 (3 Mbps - 12 Mbps) with Inverse Multiplexing over ATM (IMA) service. This network is designed to support multiple types of traffic, so it is easily configured to suit your priorities.

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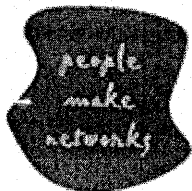
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advanced telephone, data and network
services for Chattanooga business...

Our People



"Our staff, with over a 150 years of major-player telecommunications experience, knows that our customers are buying much more than our incredible network. They're buying us---our attention, availability and twenty-four hour dedicated service experts as well as EPB's local legacy of steadfast, reliable performance" says Bill Chapman, EPB Senior Vice-President.

We know that people make networks, people as real as those who use them. And the ultimate power of this advanced network is human: the people who develop, install, service and monitor the services you buy from us.

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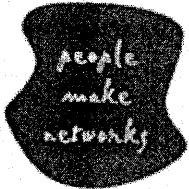
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Our People

Our Legacy

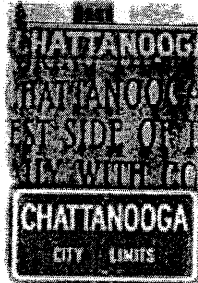
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advanced telephone, data and network
services for Chattanooga business...

Our Legacy



We were there on May 6, 1882; Chattanooga's first day ever with electric power. Twenty-five city streetlights were lit, and we became the south's first city with electric street lighting.

Now, Chattanooga has taken another great jump forward in technology. EPB Telecommunications has launched an extraordinarily powerful telecommunications network to serve the businesses of this city. This source for advanced voice and data services has all of the solid reliability, local accountability and community leadership of EPB, its parent division. Our plan is to be around for the next 118 years, too.

This advanced network benefits Chattanooga businesses and the community as a whole. Choosing EPB Telecommunications is choosing a much, much brighter future for our own city.

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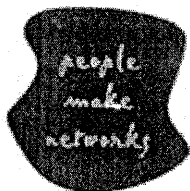
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advanced telephone, data and network
services for Chattanooga business...

Our Customers



We prefer to let you ask our customers exactly what they think of our services. Please call us at 423-648-1575. We will gladly provide you with a list of personal contacts at key businesses in Chattanooga who have chosen EPB Telecommunications.

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[Our People](#)



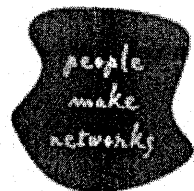
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advanced telephone, data and network
services for Chattanooga business...

Contact Us

For EPB Telecommunications
savardlb@epb.net

For emergency service calls,
423-648-HELP

EPB Telecommunications
536 Market Street
PO Box 182255
Chattanooga, TN 37422-7255

Tel 423-648-1575

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availability!



ADVANCED CALL MESSAGING & MANAGEMENT

What is the fastest, easiest way for your customers to find you?

Our **ONE CHOICE** service lets them find you anytime, anywhere by calling one number. This gives you every possible option...

ONE CHOICE

Unique, friendly voice and fax message storage and forwarding with advanced call management and messaging solutions:

- Answer and forward calls easily to any phone, cell phone, and local or 800 number pager
- Activate powerful, flexible automated attendant
- Leave messages in special easy-write format for voice mail recipient
- Redirect calls on the fly -- to another **ONE CHOICE** mailbox, distribution list and also off-system
- Quick local call return on the fly -- even mid-message retrieval
- Use multiple fax delivery and management options.



Look at your business card...do your customers have to work to find you? They'll have to make a choice...Do they dial your main office number, cellular phone number, home number, or fax number? With **ONE CHOICE** multiple phone numbers are obsolete...one **local** number is all you need. EPB Telecommunications has put an end to the confusion.

With **ONE CHOICE** you will be more accessible and responsive. You can be reached easily, regardless of your location or schedule.



Telecommunications



INCLUSIVE VOICE SERVICES

Wouldn't you rather invest in your own business than in the phone business?

ASCENT delivers total PBX functionality without the capital expense.



ASCENT handles your communications while you work on what you do best. Your system is generated by our network via dedicated connection. **ASCENT** delivers the convenience of separate lines for everyone at your business, with all of the advanced features you'll want.

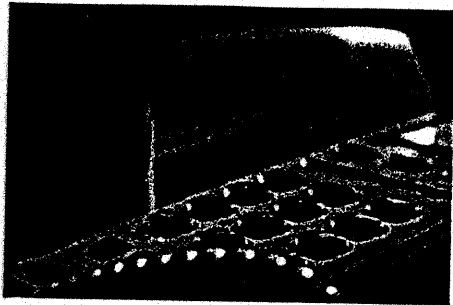
The benefit to our unique offering of five advanced communications feature packages is *flexibility*---you have the freedom to choose which attendant, call management or voice mail features work best for your business---you determine what you get.

Our bundle of voice services lets you take advantage of **EPB Telecommunication's** competitive edge...a network unequalled in power and flexibility.

ASCENT is another way in which we offer you much more than simply dialtone. Consider **EPB Telecommunications'** integrated voice services, and select your simplest, most convenient solution.



Telecommunications



QUICK CONNECT VOICE MAIL



Voice Mail Service is now available to EPBT Quick Connect Customers. This state-of-the-art messaging service informs you the date and time messages are received and answers up to three calls at the same time.

Best of all, your calls are answered even in the event of a power outage at your office. An ordinary touch tone phone is all the equipment that is required.

To get **Voice Mail** with your **Quick Connect** Service, please call your current **EPBT** Account Manager. **EPBT** will work with you to engineer the best features to be sure every call you receive has the opportunity to leave you a message.

The following procedure will get you started on the EPBT **Voice Mail** Service.

To Set Up Your Mailbox:

1. Dial 493-9999 and enter the star key. Enter your phone number when prompted for the mail box number.



2. Recorded instructions ask for your temporary password (this is your telephone number).

3. Simply follow the instructions to enter your new password.

4. Your mailbox number is typically your telephone number. Enter this number as requested and follow the instructions to record your greeting.

5. Press # and you're all ready to go!

To Pick Up Your Messages from the Office or any location:

1. Dial 493-9999 and enter the star key. Enter your phone number when prompted for the mail box number.

2. Enter your password.

3. Follow the recorded instructions.



Telecommunications



speed

NETWORK SERVICES

What is in this for you?

Faster, more flexible
data rates, simpler
systems and painless
one-stop support.



Telecommunications

EPB Telecommunications offers businesses a deep portfolio of enterprise services. Our network supports particularly robust data services through our ATM (Asynchronous Transfer Mode) and SONET backbone.

EPB Telecommunications' ATM services support multiple applications: **voice, data, multimedia, and video.** With ATM, your services are supported through a single network access interface. ATM is a native cell-based, connection-oriented, data transmission service that allows you to integrate all types of traffic. You'll need fewer lines, accomplish more and have simpler technology management. ATM improves the overall efficiency of your networks.

ATM offers scalable broadband solutions to meet your data networking requirements. It has proven very successful supporting LAN interconnection, voice transmission, high-speed data transfer, private line circuit emulation, high-resolution imaging, high-definition video transport, multimedia communications, host-to-host internetworking, and PBX interconnect.

This network technology offers numerous options to meet your data transport requirements. Access speeds range from DS-1 (1.544 Mbps) up to OC-12 (622 Mbps), including $n \times$ DS-1 (3 Mbps-12 Mbps) with Inverse Multiplexing over ATM (IMA) service. This network is designed to support multiple types of traffic, so it is easily configured to suit your priorities.

Through a special alliance with **Chattanooga Data Connection**, a local Internet Service Provider, **EPB Telecommunications** offers local connectivity to the Internet, web hosting and web design.

EPB Telecommunications also offers **PRIVATE LINE SERVICES** benefitting you with a seamless local data solution, advanced reliable network solutions and one-stop service and support.



VOICE SERVICES

What is in this for you?

Seamless switchover,
highest voice clarity,
limitless, configurable
services and painless,
one-stop support.

At EPB Telecommunications we understand that our customers do not have time to deal with multiple service providers for local, long distance and data services. For your convenience, we have simplified Chattanooga's access to the world. As our customer, you can choose the long distance, calling card, and toll-free services you require to maintain your competitive edge with a long distance rate that is easy to understand...and can serve all of your company's needs in one convenient package



Telecommunications

At EPB Telecommunications we have combined next generation network technology with the latest in Central Office Switching to provide you with an array of services and features that make your communications easier. Choose from an comprehensive portfolio of services unequalled in the Chattanooga area.

SIX PLUS

Our line service bundled with access to the Internet and toll services. Add our **feature package** for **SIX PLUS MAX I**--- Choose all **features** with **Voice Mail** and **Caller ID** and you have **SIX PLUS MAX II**.

STRATUS

Our trunk service. You'll have access to the **Internet** and any of our **network** services with **toll** services also an option. If you select **DID**, **Voice Mail** is an optional service.

ASCENT

Our Centrex-like service handles your communications while you work on what you do best. Your system is generated by our network via dedicated connection, delivering the convenience of separate lines for everyone at your business.. Have all of the advanced features you want.

SPECTRA

Our trunk services delivered through ISDN PRI. Service allows for **Caller ID** delivery, **dynamic channel allocation**, increased **network efficiency**, and **quality**. On your first PRI, you will have 23 channels of inbound outbound use and one signaling channel.

Our customers can switch their existing services to **EPB Telecommunications** and *retain their existing telephone numbers*. You will have the same services you've come to expect from the area's incumbent local services provider---911, Directory Listings, Directory Assistance and Operator Services.

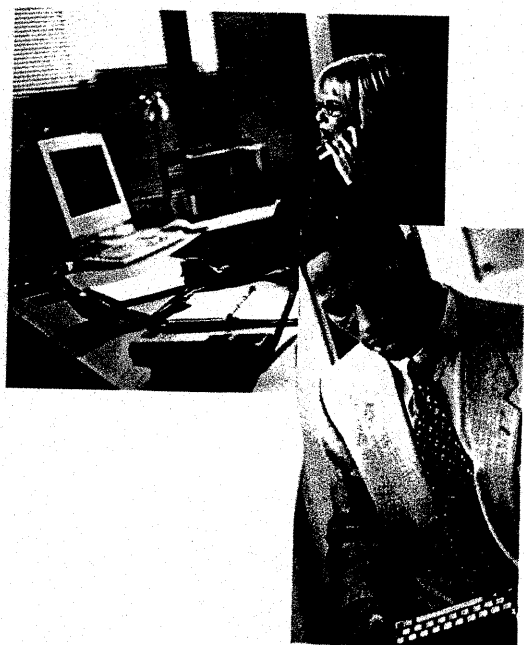


LOCAL LEGACY

What is in this for you?

Faster, easier access to the world, competitive voice and data from a proven and trusted local source.

Positive side-effect?
That would be
**sustaining
Chattanooga.**



May 6, 1882 was the first day in the history of electric power in Chattanooga. At 8 p.m., 25 city streetlights were lit in what was called a "blaze of glory." We were the south's first city with electric street lighting.

Now Chattanooga has taken another great leap forward in technology. **EPB Telecommunications** has developed an extraordinarily powerful telecommunications network to serve the businesses of this area. This source for advanced voice and data services has all of the solid reliability, local accountability and community leadership as **EPB**, its parent division. Our next-generation fiber-optic network is the system backbone, engineered for both robust growth and unsurpassed recoverability.

EPB Telecommunications' reliable network solutions will benefit Chattanooga businesses and the community as a whole. Choosing **EPB Telecommunications** is choosing a much, much brighter future for our own city.

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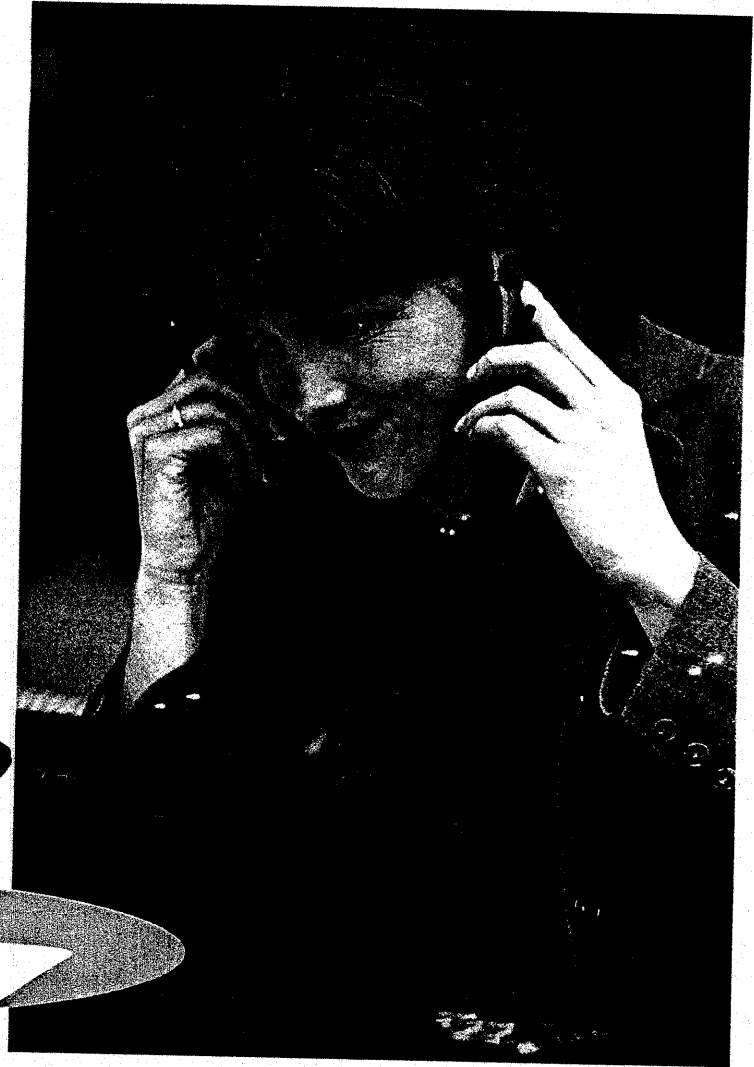
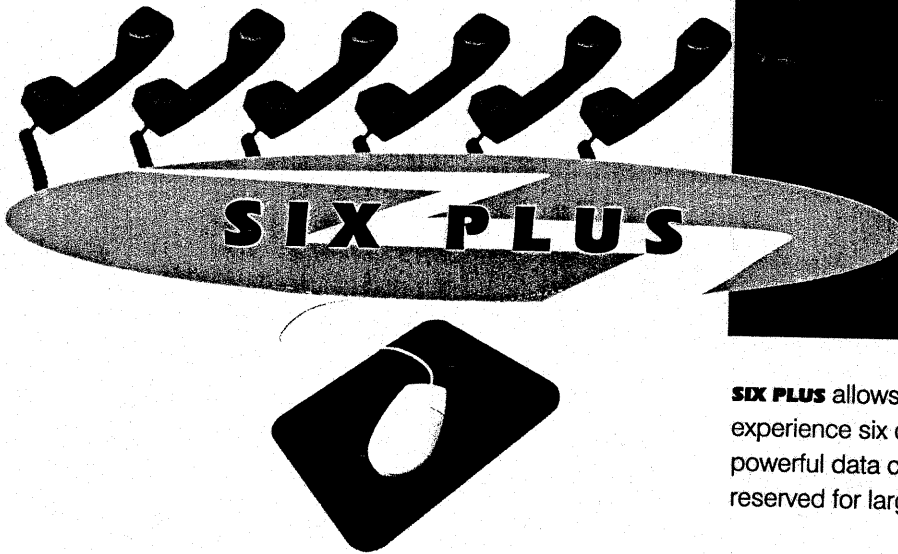
Telecommunications

added value

SIX PLUS VOICE & DATA SERVICES

Interested in the dominant value in Chattanooga for multiple voice lines plus data?

Our **SIX PLUS** service delivers six lines for voice plus one superfast connection—an unequalled offering.



SIX PLUS allows growth companies to experience six convenient voice lines with a powerful data connection option previously reserved for larger concerns.

This bundle of voice and data services lets you take advantage of **EPB Telecommunication's** competitive edge...a network unequalled in power and flexibility.

SIX PLUS is one way in which we offer you much more than simply dialtone. Muscle in on high-speed data performance...from the same people who deliver your local service.



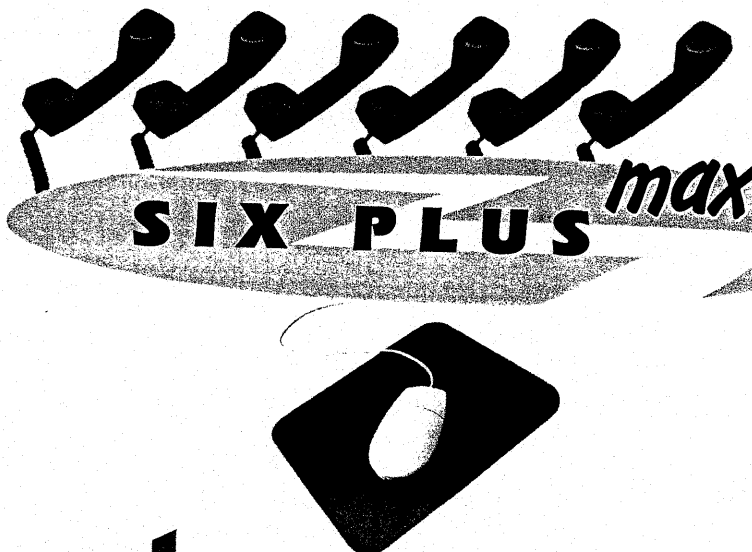
Telecommunications



SIX PLUS MAX ENHANCED VOICE & DATA SERVICES

Would you like absolute maximum functionality with Chattanooga's dominant value in multiple voice lines plus data?

Our **SIX PLUS MAX** service delivers six voice lines with maximum enhanced calling features plus one superfast data connection—an unequaled offering.



SIX PLUS MAX allows growth companies to experience six convenient voice lines, all enhanced calling services plus our powerful data connection option.

This enhanced bundle of voice and data services lets you take even greater advantage of **EPB Telecommunication's** competitive edge...a network unequaled in power and flexibility.

SIX PLUS MAX is one way in which we offer you much more than simply dialtone. You'll find all of the special calling features you're familiar with, plus increased flexibility. Choose six lines, lightspeed data access, maximum calling possibilities and performance...all from the same source.

SIX PLUS MAX includes:

- ☐ Call Waiting
- ☐ Call Forwarding Variable
- ☐ Three-Way Calling
- ☐ Speed Calling
- ☐ Call Forwarding Busy Line
- ☐ Call Forwarding Don't Answer
- ☐ Call Return
- ☐ Repeat Dialing
- ☐ Call Selector
- ☐ Call Block
- ☐ Call Tracing
- ☐ Caller ID (number only or name and number)
- ☐ Enhanced Caller ID (busy line and idle line name and number delivery)
- ☐ Voice Mail
- ☐ Data Access at 128Kbps minimum



Telecommunications



This LAN to LAN connection is powerful, reliable, custom configured and the wave of the future. Chattanooga's future, your future, and our future.

It's actually **OPTIMAL**

OPTIMAL service is your most powerful option, a true ethernet link. Your network is hard-cabled to ours, with all of the speed, efficiency and capacity that your company could need. You negotiate the network throughput guarantee that best serves your company.

This LAN to LAN service is one of the finer aspects of **EPB Telecommunication's** competitive edge...flexibility to configure a network exactly as you require. And this network is unequalled in power and flexibility.

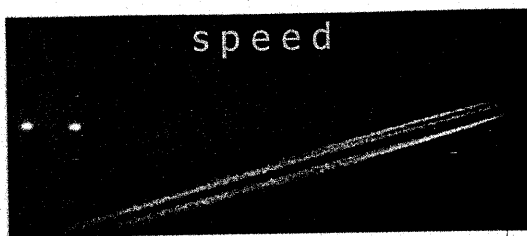


Telecommunications



OPTIMAL service is a true Native Mode LAN Interconnection Service with intralata shared fiber based LAN internetworking service; **OPTIMAL** service

- ❑ Provides Ethernet, Token Ring, LSOPTIMAL or Fast Ethernet LAN metropolitan area connectivity
- ❑ Uses parallel IP over Sonet with a minimum OC3 155 Mbps ring to transport subscriber's LAN traffic
- ❑ Available with standard interfaces
- ❑ Delivers LAN extension service for Token Ring LAN at 4 Mbps or 16 Mbps, Ethernet LAN at 10 Mbps, Fast Ethernet at 100 Mbps, or n x DS1
 - ❑ Includes appropriate security to protect your data, individually negotiated
 - ❑ Offers flexible IP address space
 - ❑ Manages your network
 - ❑ Guarantees throughput as determined by selected network interface
- ❑ Provides power protection for demarc equipment as negotiated.



What is in this for you?

Faster, more flexible
data rates, simpler
systems and painless
one-stop support.



Telecommunications

EPB Telecommunications offers businesses a deep portfolio of enterprise services. Our network supports particularly robust data services through our ATM (Asynchronous Transfer Mode) and SONET backbone.

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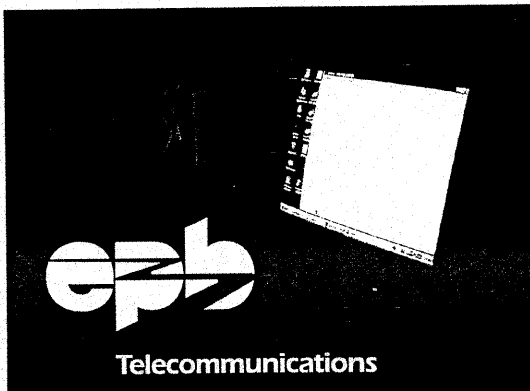
EPB Telecommunications also offers **PRIVATE LINE SERVICES** benefitting you with a seamless local data solution, advanced reliable network solutions and one-stop service and support.

the **EPBT** *advantage*

*EPB has a long tradition of serving the Chattanooga Community.
Our name carries over 70 years of trust, service and dedication.
EPB Telecommunications offers the same level of commitment to
Chattanooga area businesses.*

EPB Telecommunications... we're here, and we're here to stay.

- **Local Representation**
- **Easy to Read Billing**
- **Vendor Reduction**
- **T-1 Facilities**
- **No Hidden Fees**
- **No Hidden Line Charges**
- **No Installation Cost When Adding Lines or Features**
- **Local Dialtone Provided By Our Chattanooga Switch**



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PACKAGE DELIVERY
24 HOURS A DAY**

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100 Cherokee Blvd Chattanooga ----- 267-6266

Telecommunications Contractors

A C S 4295 Cromwell Rd Chattanooga ----- 899-5636

EPB TELECOMMUNICATIONS

536 Market St Chattanooga ----- 648-1500

Frazier Telecommunication Group
6172 Airways Blvd ----- 490-1269
Key Services Inc
3720 Annicola Hwy Chattanooga ----- 493-8664
Modern Cable Technology
6703 Bonny Oaks Dr ----- 894-9368
Terraplex LLC 5959 Shallowford Rd ----- 296-0610

Telecommunications Equip & Supls

Communication Technology Inc ----- 629-9450

Teleconferencing Service

AT&T TELECONFERENCE SERVICES

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BT CONFERENCING

Toll Free-Dial '1' & Then ----- 866 766-2242

Telegraph Service

American Telegram.Com

Toll Free-Dial '1' & Then ----- 800 343-7363

Coast To Coast Telegram Service

Toll Free-Dial '1' & Then ----- 800 693-0807

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Message Technologies Inc ----- 266-8318
NewSouth Communications
701 Market St Chattanooga ----- 756-5536

R T C COMMUNICATIONS SYSTEMS
5705 Marlin Rd ----- 899-9268

Signal Voice & Data 2100 Broad St ----- 756-4066
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1200 Premier Dr ----- 485-8075

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Infinergy Services LLC 811 Broad St 266-1885
North Georgia Electric Membership Corporation
3568 Battlefield Pkwy Ft Ogl 866-2231
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60 Radio Spot For WGOW 102.3

LOUIS / RANDY

Title - Better Way To Get Service.

Contact Kent Whitaker EPB Telecommunications 648-1580

Intro Music (same as before - jazzy blues background music)

LOUIS: There's a **better way** to get the phone services that your company **deserves**.

RANDY: EPB Telecommunications

LOUIS: Local service, local people, local dial tone. From downtown to Red Bank, From Hixson to East Ridge.

RANDY: EPB Telecommunications

LOUIS: Finally a choice... a better choice.

RANDY: EPB Telecommunications. **648-1575**

LOUIS: Get the phone service your business **deserves**.

EPB Telecommunications, We're here... and we're here to stay.
Call us today **648-1575**

FX EFFECT Sound of ring, ring, set picks up tech voice saying,

CATH: (sound as if on phone) EPB Telecommunications - May I help You?

Bring music up - end commercial

30 Radio Spot For WGOW 102.3
Male Business Voice (Customer)
Title - Out of town.

Contact Kent Whitaker EPB Telecommunications 648-1580

Intro Music (business background noises)

VOICE: My company needed a phone provider that I could count on. A provider that could offer us great service, great prices and most of all... work hard for us.

RANDY: EPB Telecommunications.

VOICE: We tried another company. Next thing you know nothings working and they're packing up and leaving town. It takes more than stepping off the bus, opening a storefront and running a slick ad to be a trusted phone provider.

RANDY: EPB Telecommunications. We are a "trusted" phone provider with local people, local dial tone, local service and more.

RANDY: Call us today **648-1575**

FX EFFECT Sound of ring, ring, set picks up tech voice saying,
(sound as if on phone) EPB Telecommunications - May I help You?

Bring music up - end commercial

60 Radio Spot For WGOW 102.3

Male Business Voice (Customer)

Title – Out of town.

Contact Kent Whitaker EPB Telecommunications 648-1580

Intro Music (business background noises)

VOICE: We've all heard the rumblings around the water cooler, on talk radio, television and read the letters in the newspapers

Seems like every time a big job is filled, a company hired, or a consultant brought in.... it goes to some out of town firm.

Like they know what's going on in Chattanooga.

RANDY: EPB Telecommunications. Your local... local telecom service provider.

VOICE: Well we hired an out of town company to provide us with telecommunication services. Local dial tone to internet. BAMM, next thing you know nothings working and they're packing up and leaving town.

RANDY: EPB Telecommunications. Local people, local dial tone.

VOICE: And then to make matters worse I tried to get back with the old phone company and they wanted contracts, fees, charges.... All kinds of red tape.

RANDY: EPB Telecommunications. Local people, local service.

VOICE: Now, thanks to EPB Telecommunications I'm back in business. I've got local dial tone voicemail, call forwarding and more. We have all of the high tech telecom services that will give my company the competitive edge.

RANDY: EPB Telecommunications. Local service, local people, local dial tone. From downtown to Red Bank, From Hixson to East Ridge.

VOICE: For over 60 years EPB has been serving Chattanooga. EPB Telecommunications now provides the Chattanooga business community a **choice** in telecommunication services.

Finally **my** company had a choice... a better choice.

RANDY: EPB Telecommunications, We're here... and we're here to stay. Call us today **648-1575**

FX EFFECT Sound of ring, ring, set picks up tech voice saying,
(sound as if on phone) EPB Telecommunications - May I help You?

Bring music up – end commercial

60 Radio Spot For WGOW 102.3

CATHERINE / RANDY

Title – Better Way To Get Service.

Contact Kent Whitaker EPB Telecommunications 648-1580

Intro Music (same as before – jazzy blues background music)

CATH: There's a **better way** to get the phone services that your company **deserves**.

RANDY: EPB Telecommunications

CATH: Local service, local people, local dial tone. From downtown to Red Bank, From Hixson to East Ridge.

RANDY: EPB Telecommunications

CATH: Voicemail, call forwarding, internet access and more. All of the high tech telecom services that will give your company the competitive edge.

RANDY: EPB Telecommunications

CATH: For over 60 years EPB has been serving Chattanooga. EPB Telecommunications now provides the Chattanooga business community a **choice** in telecommunication services.

Finally a choice... a better choice.

RANDY: EPB Telecommunications. **648-1575**

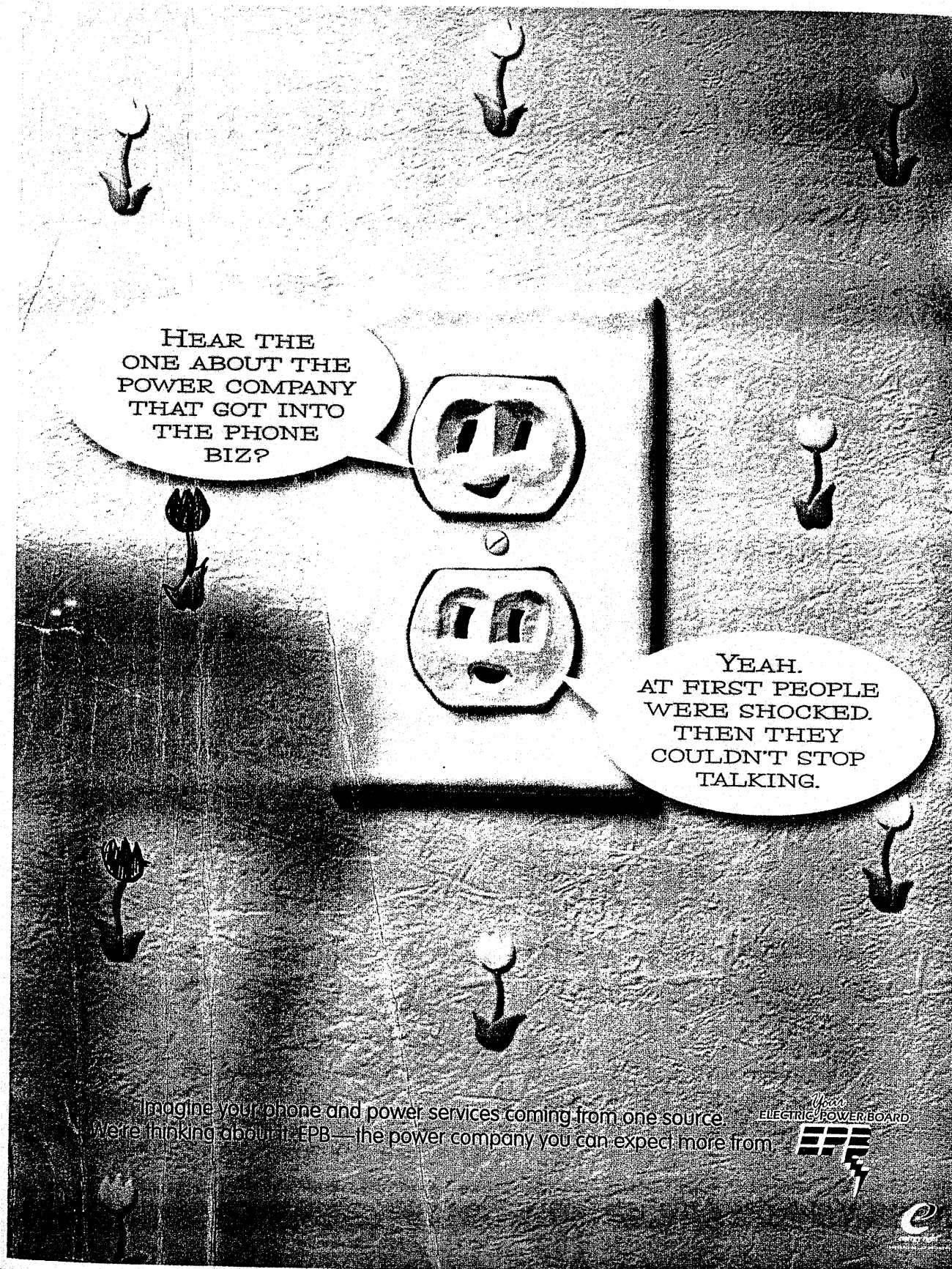
CATH: Customers, one line - two lines, ten lines, twenty or more can now enjoy great service. Get the phone service your business **deserves**.

EPB Telecommunications, We're here... and we're here to stay. Call us today **648-1575**

FX EFFECT Sound of ring, ring, set picks up tech voice saying,

KENT: (sound as if on phone) EPB Telecommunications - May I help You?

Bring music up – end commercial

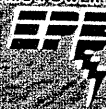


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Message Technologies Inc
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Telephone Companies

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🖼 Picture ⚡ Special Offer ● Map

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EPB Telecommunications

536 Market Street
Chattanooga, TN 37402

Phone: (423) 648-1575
Fax: (423) 648-1514

Email: savardlb@epb.net
Url: <http://www.epbtelecom.com>

See Map

Pictured above is this member's display at the 2002 Chattanooga Business Expo.

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EPB Telecom

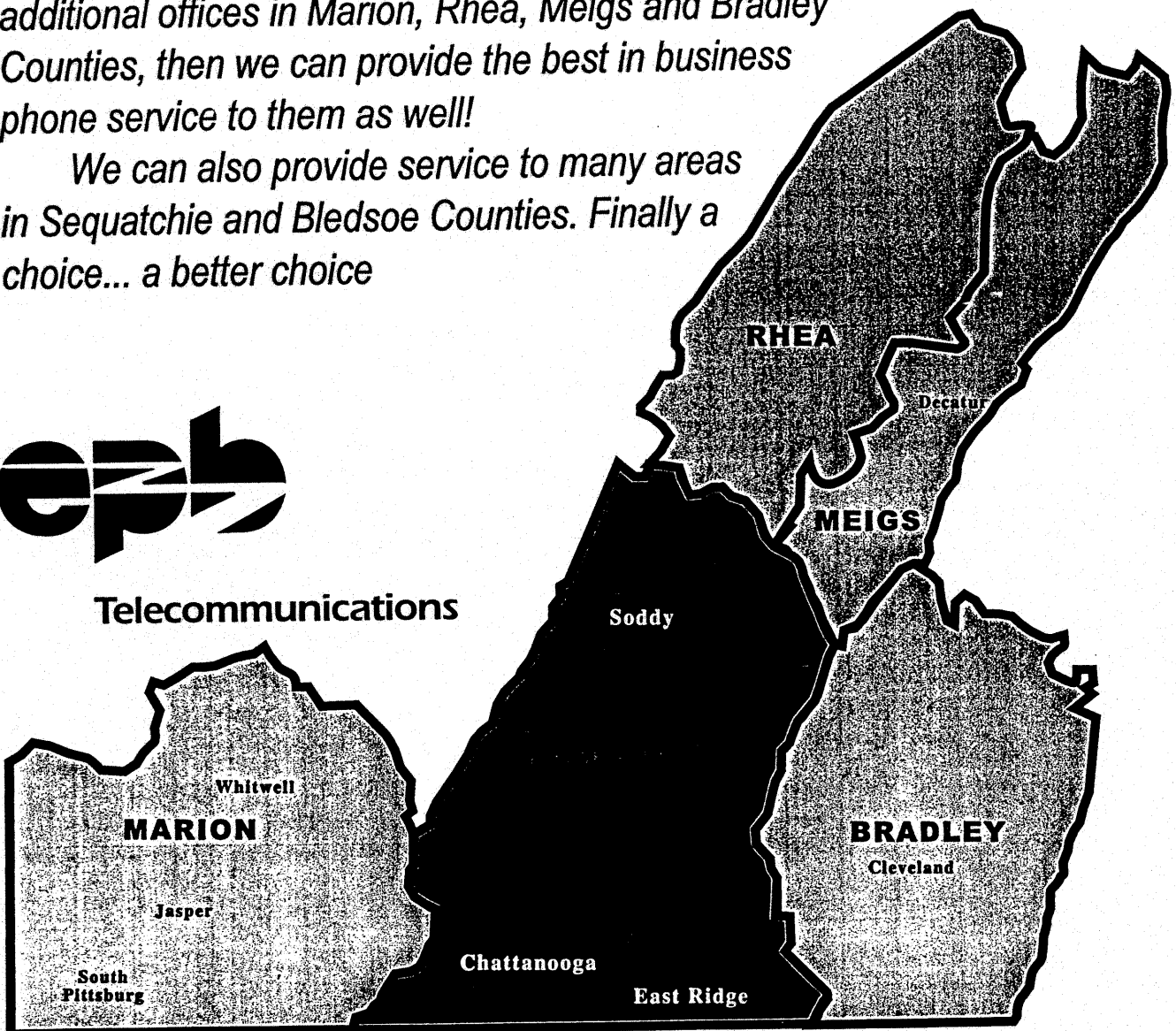
We've got you covered!

EPB Telecommunications knows that business in Chattanooga does not stop at the Hamilton County line. If your company has additional offices in Marion, Rhea, Meigs and Bradley Counties, then we can provide the best in business phone service to them as well!

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Telecommunications



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CHOO-CHOO

Chattanooga

THE
CHATTANOOGA

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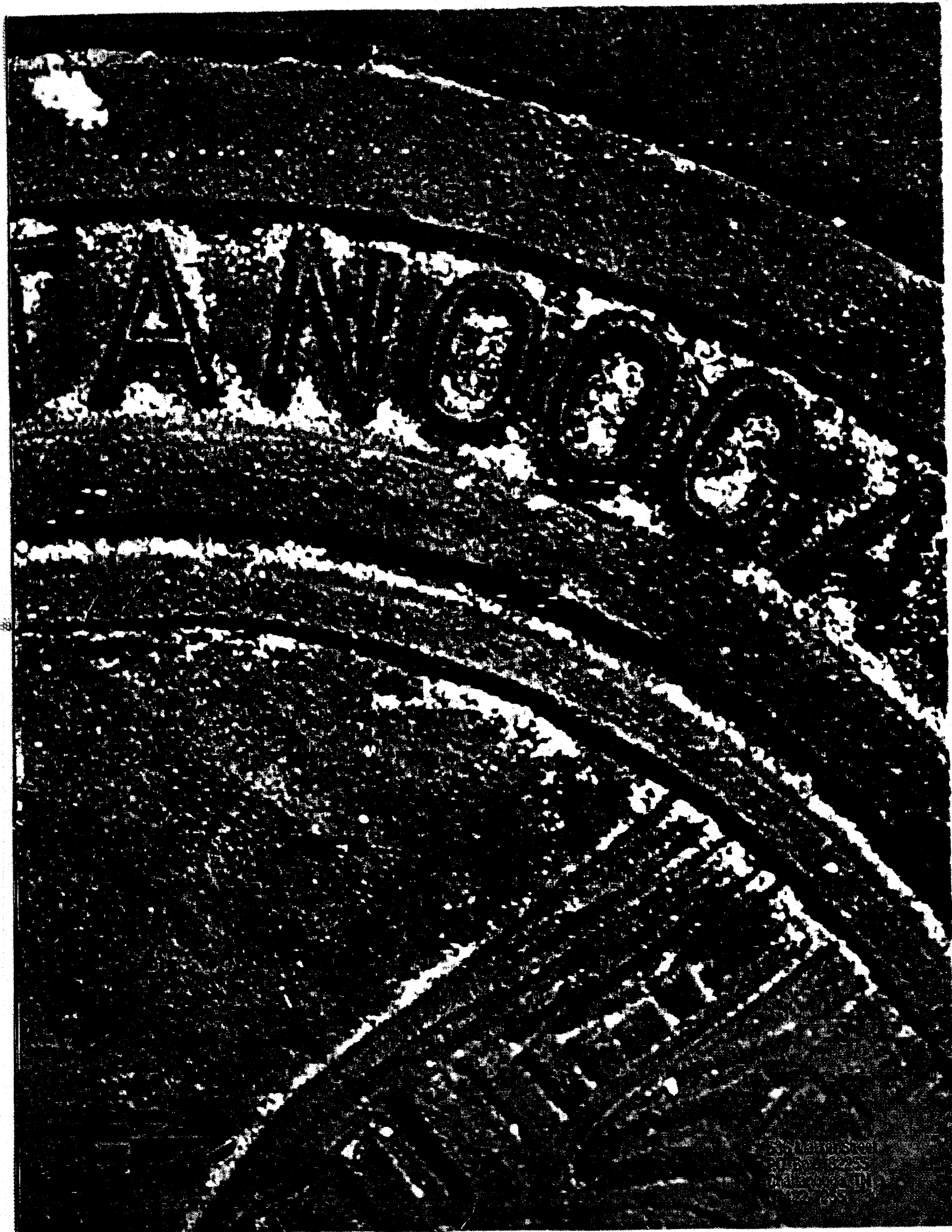
people

make

networks



Telecommunications



Item 13
Discovery
Request

TENNESSEE REGULATORY AUTHORITY



460 James Robertson Parkway
Nashville, Tennessee 37243-0505

Sara Kyle, Chairman
Lynn Greer, Director
Melvin Malone, Director

RECEIVED

MAR 11 2002

PRESIDENT & CEO
ELECTRIC POWER BOARD

TENNESSEE REGULATORY AUTHORITY

Sara Kyle, Chairman
Lynn Greer, Director
Melvin Malone, Director



460 James Robertson Parkway
Nashville, Tennessee 37243-0505

March 6, 2002

Mr. Harold DePriest, President and CEO
Electric Power Board of Chattanooga
Telecommunications
536 Market Street
P.O. Box 182255
Chattanooga, Tennessee 37422-7255

Dear Mr. DePriest:

On February 2 1999, the Tennessee Regulatory Authority ("TRA") approved the Application of the Electric Power Board of Chattanooga ("EPB") for a Certificate of Public Convenience and Necessity ("CCN") to provide Intrastate Telecommunications Service in the State of Tennessee, Docket No. 97-07488. EPB's Application was made pursuant to and considered in light of the criteria for granting a certificate of public convenience and necessity as set forth in Tenn. Code Ann. § 65-4-201 et seq., Tenn. Code Ann. § 7-52-401 et seq., and Tenn. Code Ann. § 65-5-212.

As a municipally owned electric utility, the EPB is subject to the requirements in Tenn. Code Ann. § 7-52-401 – 7-52-407. Additionally, as a condition of approval, the Directors of the TRA requested The Tennessee Cable Telecommunications Association ("TCTA") and EPB to consult and file Proposed Conditions (*Second Revised Proposed Conditions to Certificate of Public Convenience and Necessity to Ensure Statutory Compliance Filed on Behalf of the Tennessee Cable Telecommunications Association and Electric Power Board of Chattanooga*), in the above Docket. The Parties agreed that in order to comply fully with the prohibition against subsidies found in Tenn. Code Ann. § 7-52-402 and § 7-52-405 regarding cost imputation, the EPB should expand its accounting systems and modify portions of its accounting procedures. Attached are the Order which memorializes the conditions granting EPB the CCN and The *Second Revised Proposed Conditions to Certificate of Public Convenience and Necessity to Ensure Statutory Compliance Filed on Behalf of the Tennessee Cable Telecommunications Association and Electric Power Board of Chattanooga* in Docket No. 97-07488, which provides for specific annual Reporting Requirements to the TRA by the Telecommunications Division.

RECEIVED
MAR 11 2002
PRESIDENT & CEO
ELECTRIC POWER BOARD

The TRA has not received any of the information outlined in the Reporting Requirements as filed in Docket No. 97-07488. Please provide the above information for year ending December 31, 2000 by March 15, 2002. Also, please provide for year ending December 31, 2001 by May 1, 2002.

If you have any questions concerning this request or need additional information, please call Patsy Fulton at 615-741-2904 ext. 193.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Waddell", with a stylized flourish at the end.

David Waddell
Executive Secretary

Attachments (2)

TENNESSEE REGULATORY AUTHORITY

Sara Kyle, Chairman
Lynn Greer, Director
Melvin Malone, Director



460 James Robertson Parkway
Nashville, Tennessee 37243-0505

April 10, 2002

Mr. Harold DePriest, President and CEO
Electric Power Board of Chattanooga
Telecommunications
536 Market Street
P.O. Box 182255
Chattanooga, Tennessee 37422-7255

RECEIVED
APR 15 2002
PRESIDENT & CEO
ELECTRIC POWER BOARD

Dear Mr. DePriest:

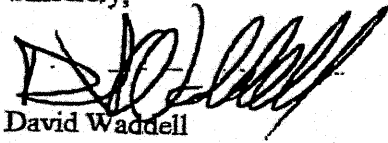
We have received the requested supplemental information in Docket No. 97-07488. However, the Staff needs additional information to adequately review the reporting requirements pursuant to Docket No. 97-07488. EPB is requested to provide the following information as clarification to the responses that were filed on March 15, 2002 and April 2, 2002. Please provide the information by April 25, 2002.

1. What is the General Allocator and how was the General Allocator calculated that was used in determining the amount allocated to the Telecommunications Division for the Board of Directors' expense and the Services of City of Chattanooga?
2. Please provide the General Allocator used in calculating the EPB Overhead of \$83,641.54.
3. How many poles are included in the \$34,990.68 and what is the duration of the rental contracts?
4. How many duct feet of conduit has EPB Telecommunications Division utilized?
5. How many square feet are included in the building rental amount of \$68,195.93? Is the \$68,195.93 for an entire year?
6. What functions are performed by Corporate Accounting? Please provide a breakdown of the \$38,854.41 by function.
7. How many telephones does the \$376.30 include?
8. Please provide a list of employees and the total salary expense with a breakdown of how much is allocated to the Telecommunications Division:
 - a. If salary is a direct expense, please provide an employee listing and a breakdown of the employee benefits corresponding to the \$164,584.51 amount provided.
 - b. If salary is an allocated expense, where is the allocation recorded?

9. Please provide a breakdown of the \$100,580.29 for Information Technology. please include the number of PC's, the number of labor hours and the number of mainframe hours.
10. Please provide a breakdown of the Operation Expenses of \$2,789,900 by account name, account number and amount as stated in the Annual Report for EPB Telecommunications Systems.

If you have any questions concerning this request or need additional information, please call Patsy Fulton at 615-741-2904 ext. 193.

Sincerely,



David Waddell
Executive Secretary

Item 23
Discovery
Request

EPB
TELECOMMUNICATIONS SYSTEM
BALANCE SHEETS
June 30, 2000 and 1999

ASSETS

	2000	1999
UTILITY PLANT		
Tangible property, at original cost.....	\$ 7,385,000	\$ 1,115,000
Less – Accumulated provision for depreciation.....	263,000	11,000
	<u>7,122,000</u>	<u>1,104,000</u>
CURRENT ASSETS		
Cash and cash equivalents.....	14,000	—
Accounts receivable	22,000	—
	<u>36,000</u>	<u>—</u>
TOTAL ASSETS.....	<u><u>\$ 7,158,000</u></u>	<u><u>\$ 1,104,000</u></u>

CAPITALIZATION AND LIABILITIES

CAPITALIZATION

Revenues retained in business, invested in utility plant, working capital, etc.	\$ (3,963,000)	\$ (386,000)
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CURRENT LIABILITIES

Accounts payable	22,000	—
Other accrued liabilities.....	637,000	110,000
	<u>659,000</u>	<u>110,000</u>

OTHER LIABILITIES

Notes payable to Electric System	10,448,000	1,376,000
Other deferred credits.....	14,000	4,000
	<u>10,462,000</u>	<u>1,380,000</u>

TOTAL CAPITALIZATION AND LIABILITIES	<u><u>\$ 7,158,000</u></u>	<u><u>\$ 1,104,000</u></u>
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(The accompanying Notes to Financial Statements are an integral part of these statements.)

**EPB
TELECOMMUNICATIONS SYSTEM
BALANCE SHEETS**
June 30, 2001 and 2000

ASSETS	2001	2000
Utility Plant		
Tangible property, at original cost	\$ 11,778,000	\$ 7,385,000
Less - Accumulated provision for depreciation	1,031,000	263,000
	<u>10,747,000</u>	<u>7,122,000</u>
Current Assets		
Cash and cash equivalents	92,000	14,000
Accounts receivable - net	272,000	22,000
Prepayments	38,000	—
	<u>402,000</u>	<u>36,000</u>
Total Assets	<u>\$ 11,149,000</u>	<u>\$ 7,158,000</u>
CAPITALIZATION AND LIABILITIES		
Capitalization		
Revenues retained in business, invested in utility plant, working capital, etc.	<u>\$ (7,770,000)</u>	<u>\$ (3,963,000)</u>
Current Liabilities		
Accounts payable	36,000	22,000
Accrued tax equivalents	211,000	32,000
Accrued interest payable	663,000	411,000
Other accrued liabilities	339,000	194,000
	<u>1,249,000</u>	<u>659,000</u>
Other Liabilities		
Notes payable to Electric System	17,602,000	10,448,000
Other deferred credits	68,000	14,000
	<u>17,670,000</u>	<u>10,462,000</u>
Total Capitalization and Liabilities	<u>\$ 11,149,000</u>	<u>\$ 7,158,000</u>

[The accompanying Notes to Financial Statements are an integral part of these statements.]

EPB
TELECOMMUNICATIONS SYSTEM
BALANCE SHEET
JUNE 30, 2002

Page 5

ASSETS AND OTHER DEBITS	THIS YEAR	LAST YEAR
<u>PROPERTY, PLANT AND EQUIPMENT</u>		
Telecommunications Plant In Service	\$ 14,403,038.30	\$ 11,637,906.51
Telecommunications Plant Under Construction	8,520.41	140,371.65
Total Telecommunications Plant	14,411,558.71	11,778,278.16
Accumulated Depreciation	(2,142,466.69)	(1,031,874.15)
Net Telecommunications Plant	\$ 12,269,092.02	\$ 10,746,404.01
<u>CURRENT AND ACCRUED ASSETS</u>		
Cash	\$ 35,936.03	\$ 92,008.50
Accounts Receivable, Net	489,751.78	205,952.60
Other Accounts Receivable	142,977.76	66,290.45
Prepayments	79,853.73	38,006.17
Total Current and Accrued Assets	\$ 748,519.30	\$ 402,257.72
<u>OTHER ASSETS</u>		
Deferred Debits	\$ 20,803.47	\$ -
Total Other Assets	\$ 20,803.47	\$ -
TOTAL ASSETS AND OTHER DEBITS	\$ 13,038,414.79	\$ 11,148,661.73
<u>LIABILITIES AND OTHER CREDITS</u>		
<u>CAPITALIZATION</u>		
Accumulated Net Income	\$ (10,469,691.35)	\$ (7,769,788.32)
<u>LONG-TERM DEBT</u>		
Notes Payable	\$ 21,900,044.94	\$ 17,601,605.07
Total Long-Term Debt	\$ 21,900,044.94	\$ 17,601,605.07
<u>CURRENT AND ACCRUED LIABILITIES</u>		
Accounts Payable	\$ 165,358.57	\$ 36,065.53
Accrued Interest Payable	558,677.17	662,879.76
Accrued Taxes Payable	406,893.73	241,242.69
Accrued Sick Leave Compensation	11,774.45	14,510.50
Accrued Bonuses	156,155.00	137,816.00
Accrued Vacation	116,477.59	105,635.77
Accrued Wages Payable	39,098.84	34,423.36
Other Accrued Liabilities	34,224.95	15,783.29
Total Current and Accrued Liabilities	\$ 1,488,660.30	\$ 1,248,356.90
<u>OTHER LIABILITIES AND DEFERRED CREDITS</u>		
Deferred Revenue	\$ 108,286.23	\$ 59,124.23
Other Deferred Credits	11,114.67	9,363.85
Total Other Liabilities and Deferred Credits	\$ 119,400.90	\$ 68,488.08
TOTAL LIABILITIES AND OTHER CREDITS	\$ 13,038,414.79	\$ 11,148,661.73